Ministry of Education
Ontario

Education Funding in Ontario 1991

The General Legislative Grants Regulations

Including a description of

The Education Funding Model

Education Funding in Ontario, 1991

The Education Funding Model

The General Legislative Grants–Regulations

General Legislative Grants, 1991
Public, Separate and Secondary School Boards
Apportionment 1991 Requisitions
Calculation of Fees for Pupils, 1991
Calculation of Average Daily Enrolment
Conditions for Extended Funding
Payment Transfer Between Coterminous Boards

Ministry of Education
Ontario

The Education Funding Model

1991

If you require further information on a specific grant or other general funding questions, please contact your nearest Ministry of Education Regional Office listed below, or call School Business and Finance Branch, Mowat Block, Queen's Park at (416) 325-2000.

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Introduction

Funding of elementary and secondary education in Ontario is a $13 billion-a-year public enterprise. It has an impact on every taxpayer in the province and the quality of education available to every pupil.

Elementary and secondary education in Ontario is the shared responsibility of the province and local school boards. The province establishes objectives, standards and guidelines through the Education Act, policy memoranda, and regulations such as the General Legislative Grants Regulation that determine the allocation of provincial grants for education funding. School boards determine how education programs and services are delivered, and the resources required to carry out their responsibilities.

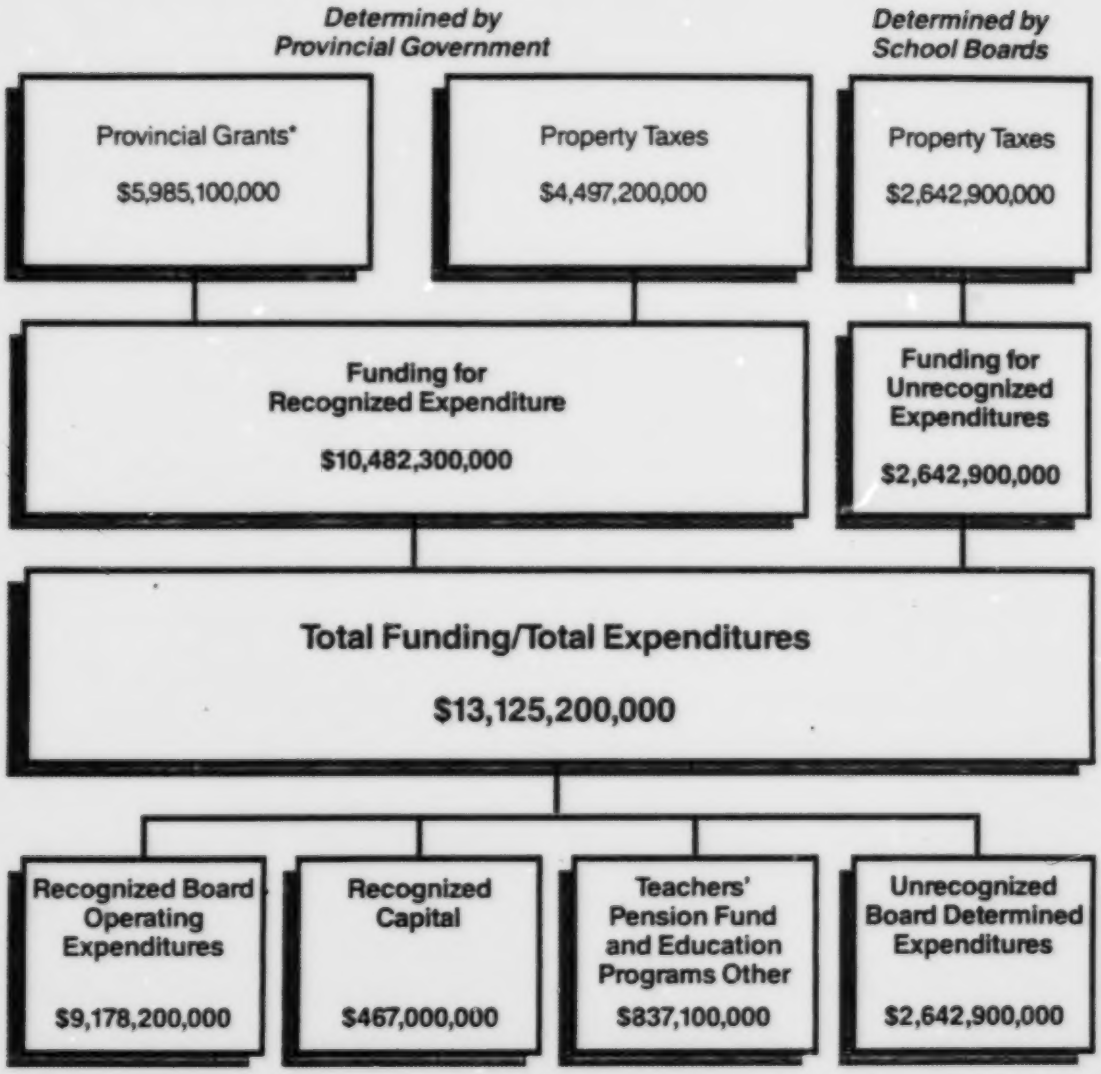
School board expenditures are funded from two sources – provincial grants and property taxes.

Grants From the Province

Grants are paid to school boards to ensure that all boards have equitable financial resources to provide a base level of education programs and services. In addition, the province pays the employers' share of contributions to the Teachers' Pension Fund. These payments come from the Consolidated Revenue Fund of the province. This fund includes income taxes, sales taxes, corporate taxes, federal transfer payments and other provincial revenues. In 1991 the province will contribute a total of $5,985.8 million towards the funding of elementary and secondary education.

DIAGRAM 1

Education Funding in Ontario, 1991



* Includes provincial contributions to Teachers' Pension Fund.

Property Taxes

The portion of school board expenditure that is not covered by provincial grant must be raised by school boards through property taxation. Property taxes are raised in respect of both recognized and unrecognized expenditures.

Recognized Expenditure

Recognized expenditures are those expenditures that are deemed necessary by the province for school boards to provide a base level of education. These recognized expenditures are funded from a combination of provincial grants and property taxes. The property tax share is set by the province such that all boards make the same tax effort to provide the base level of education programs and services. In 1991 approximately $4,497.2 million (operating and capital) will be raised by school boards for this purpose.

Unrecognized Expenditure

School boards can raise additional property taxes to cover expenditures in excess of amounts recognized by the province. There is no grant support for unrecognized expenditure. Such additional funding is obtained 100% from local taxation.

The school board is accountable to its local taxpayers for this additional tax burden. It is estimated that in 1991 school boards will raise $2,642.9 million to cover unrecognized expenditures.

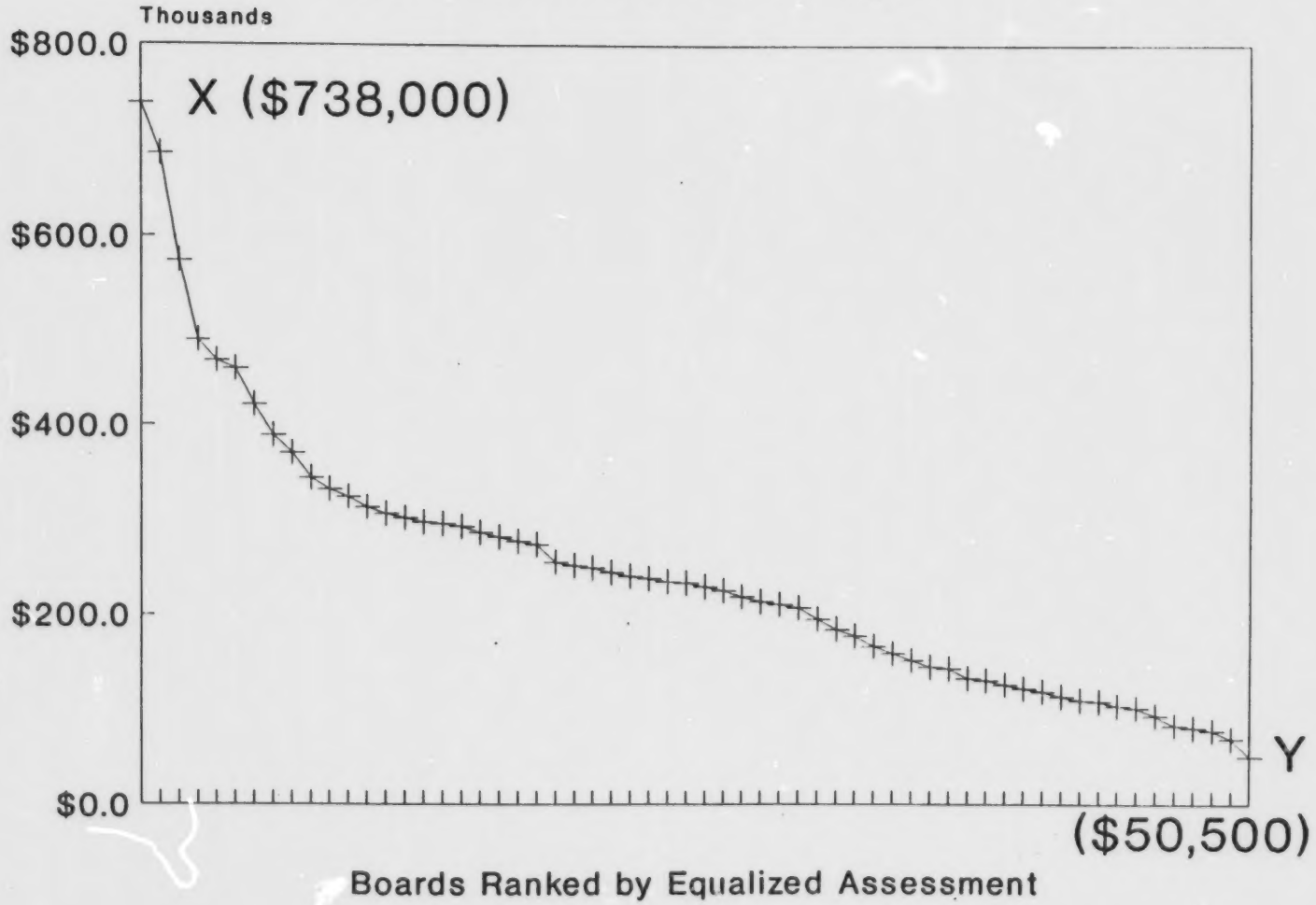
As shown in Diagram 1, the total expenditure for education in Ontario from all sources is estimated to be $13.1 Billion for 1991. Recognized expenditures amount to $10.5 billion. Of this amount, the province will contribute $6 billion. The remainder or $4.5 billion will be raised from property taxes. In addition, unrecognized expenditures totalling $2.6 billion will be raised from property taxes.

Diagram 1 shows the breakdown of the $13 billion into four key expenditure groups: Recognized Operating Expenditures, Recognized Capital, Teachers' Pensions, other education programs, and Unrecognized Expenditures.

DIAGRAM 2

Comparison of School Board Wealth

Equalized Assessment Per Pupil



Note : Elementary Panel Only

The Role of the Property Tax Base

There are 168 school boards in Ontario serving approximately 1,800,000 pupils in 4,700 schools and employing nearly 120,000 teachers. These school boards operate within a wide variety of geographic, demographic, social and economic conditions, with a diversity of resource needs.

In addition, the school boards of Ontario have differing assessment bases from which to generate property tax revenue.

The assessment base of a school board is calculated as the value of all property in the municipality or municipalities it serves. Every property or building is assessed with a dollar value. This is its "rateable assessment." Residential properties such as homes and apartments, commercial properties such as offices and shopping malls, and industrial properties such as factories and warehouses are included, as well as farm and recreational/cottage properties.

The rateable assessment of some municipalities is at recent market value, while other municipalities have rateable assessments that are only a portion of market value. Since it is necessary in the grant mechanism to have a common measure of school board assessment wealth, the Ministry of Education calculates assessment equalization factors based on information provided by the Ministry of Revenue. These factors convert the local rateable assessment base to a common level of "equalized" assessment or adjusted market value.

As Diagram 2 indicates, there are large differences in the size of the assessment base available to each school board. In 1991 it is estimated that the total equalized assessment value of all property in Ontario is almost $400 billion. However, this enormous wealth is not distributed evenly throughout the province. Some communities have high-value residential properties or large commercial or industrial complexes that contribute more to the total wealth in the community. School boards in such communities have access to a larger amount of tax revenue from the property tax base.

Diagram 2 shows the range of equalized assessment wealth per pupil in 1990 among all the school boards in Ontario. A complete listing of the data used to create this diagram is presented in the Appendix at the end of this document.

As shown at the top of the graph, board X has an equalized assessment of $738,000 per pupil from which to raise revenues.

Board Y has an equalized assessment base of only $50,500 per pupil from which to raise funds. Board X has access to almost 15 times the tax base per pupil available to board Y.

The Role Of Provincial Grants

The provincial funding mechanism for elementary and secondary education, is embodied in a set of legal documents known as the General Legislative Grants (GLG) regulations. Through a combination of operating and capital grants, the GLG Regulation attempts to mitigate inequities in financial resources among school boards across the province. These grants are sometimes called "equalization grants" since they attempt to equalize the financial resources among school boards by taking into account the size of the local tax base (ie, resources available) and the resources required by a school board to provide the base level of education service.

Two principles guide the determination of the provincial grant:
(1) All school boards must have equitable financial resources to provide a base level of education programs and services.
(2) All school boards must make the same tax effort to raise the local share of the costs of providing the base level of education programs and services.

The funding mechanism is explained in more detail in the section on the Basic Per Pupil Grant.

Structure of the Education Funding Model

The Education Funding Model can be divided into five major categories. Each category contains a group of grants that share similar characteristics or objectives. The five categories are described in the following sections of this document.

The five categories of the Education Funding Model are:

Category 1 Basic Per Pupil Grant
Category 2 Board-Specific Grants
Category 3 Program-Specific Grants
Category 4 Capital Grants
Category 5 Additional Provincial Support for Education.

Category 1
Basic Per Pupil Grant

The Basic Per Pupil Grant is an equalization payment made by the province to a school board. It reflects the difference between the amount deemed necessary by the province for a school board to provide the base level of education and the amount raised from property taxes.

The Basic Per Pupil Grant is determined using the process described below.

This calculation requires accurate information on two key variables:

- Average Daily Enrolment (ADE), which is the measure of the number of pupils enrolled in each school board. The ADE multiplied by the provincially established basic per pupil amount equals the Recognized Ordinary Expenditure of the school board.
- The value of the equalized assessment of all property in each community served by the school board. This value determines the amount of money that the board can raise from local property taxes by applying the provincial standard mill rate.

Recognized Ordinary Expenditure

The province recognizes that a base level of funding per pupil is required by all school boards to meet their obligations under the Education Act. The province determines a fixed dollar amount per pupil as a standard for all school boards in Ontario. This is known as the Recognized Ordinary Expenditure Per Pupil (or grant ceiling).

For 1991, the per pupil amounts are $3,770 for each elementary pupil and $4,710 for each secondary pupil. These amounts are adjusted annually to take into account cost increases in salaries, school supplies and services, and school plant operations.

DIAGRAM 3

Calculation of the Basic Per Pupil Grant

	BOARD A	BOARD B	BOARD C
1. RECOGNIZED ORDINARY EXPENDITURE PER PUPIL	$4,000	$4,000	$4,000
2. AVERAGE DAILY ENROLMENT	1,000	2,000	2,000
3. TOTAL RECOGNIZED ORDINARY EXPENDITURE (1 X 2)	$4,000,000	$8,000,000	$8,000,000
4. PROVINCIAL STANDARD MILL RATE	5 MILLS	5 MILLS	5 MILLS
5. BOARD'S EQUALIZED ASSESSMENT	$200,000,000	$200,000,000	$1,000,000,000
6. YIELD FROM PROVINCIAL STANDARD MILL RATE APPLIED TO BOARD'S EQUALIZED ASSESSMENT (4 x 5)	$1,000,000	$1,000,000	$5,000,000
7. PROVINCIAL GRANT (3 - 6)	$3,000,000	$7,000,000	$3,000,000

Standard Mill Rate

Each school board is required to contribute its share towards the Recognized Ordinary Expenditure. It does this by raising tax revenues from local sources at a uniform rate applied to its equalized assessment. This uniform rate is called the provincial standard mill rate, and is set each year by the province.

One "mill" represents $1 of taxes per $1,000 of property assessment. Where a rate is "5 mills," this means that for every $1,000 of property value the owner will pay $5 in taxes. For a property assessed at $100,000, the property owner will pay $500 in taxes.

Provincial Grant

Once the school board's share of costs is determined, the provincial grant can be calculated. The grant is the difference between the Recognized Ordinary Expenditure for the school board and the amount the local school board is able to raise by applying the provincial standard mill rate to its equalized assessment base.

Diagram 3 shows how the provincial grant would be determined for three hypothetical school boards with differing enrolments and property assessment bases. The principle of equity is upheld and "built into" the calculation with the use of:

(1) the Recognized Ordinary Expenditure Per Pupil, and
(2) the provincial standard mill rate,
both of which are the same for every school board in the province.

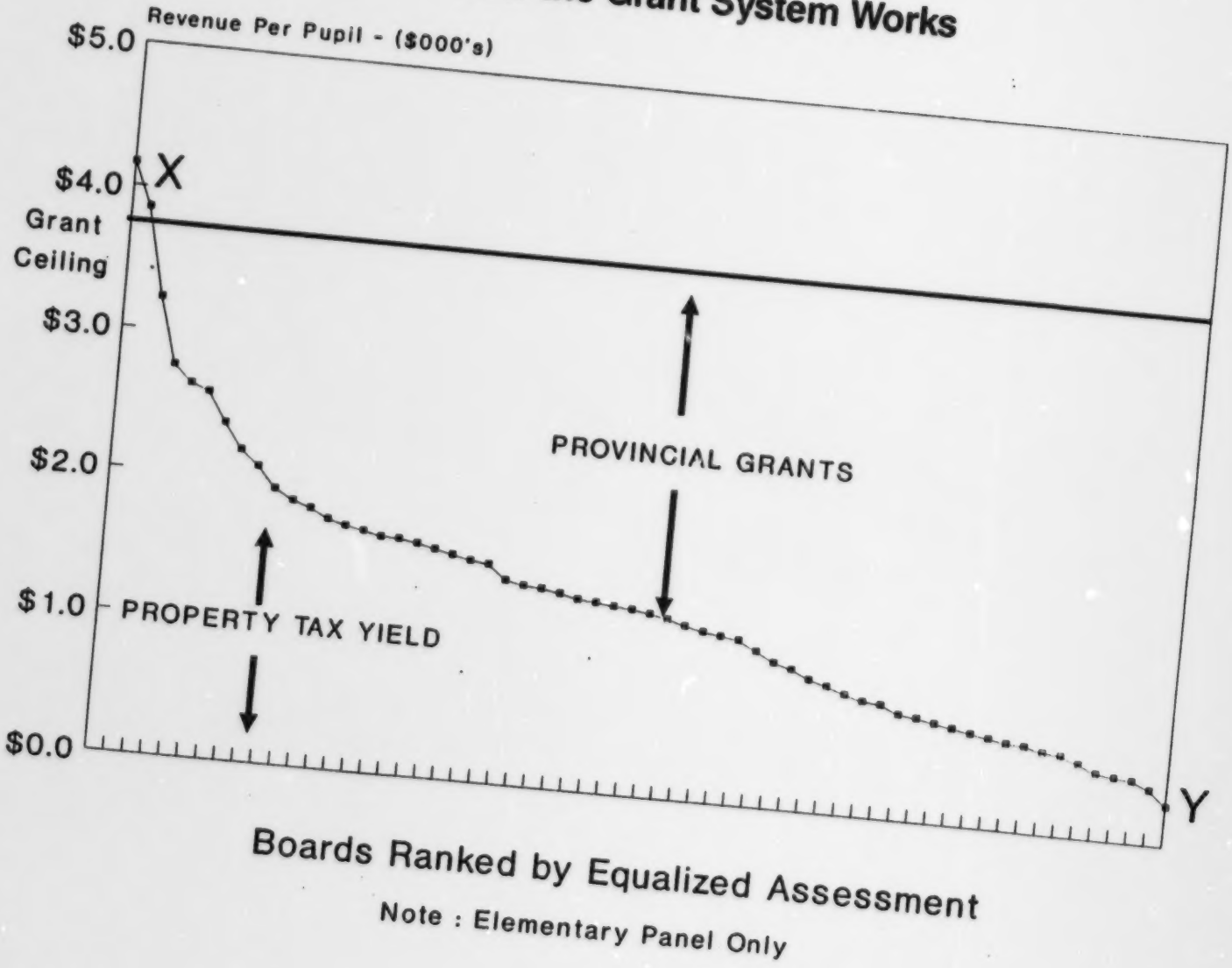
As shown, each school board needs equal financial resources ($4,000 per pupil) to provide a base level of education and each ratepayer is asked to bear an equal burden (5 mills or $5 for each $1,000 of property assessment).

The table also shows how school boards with the same assessment base (A and B), but different student enrolments, receive different grants. In this case, school board B has twice the number of pupils to educate with the same assessment base as school board A (ie, $200 million). The calculation shows that board B is provided with a larger grant from the province.

School board C, with an equalized assessment base of $1 billion, is able to raise $5 million from local taxes. Although it has responsibility for the same number of students as school board B, it receives a much smaller provincial grant.

DIAGRAM 4

How the Grant System Works



Note : Elementary Panel Only

In each case the provincial grant ensures that the basic resource of $4,000 per pupil is available to the board using the same tax effort. The principles behind this calculation are equality of resources for all school boards and equity of tax burden for all ratepayers.

Diagram 4, How the Grant System Works, shows the effect of the provincial grant on the school board's available funding base, as described in Diagram 2.

By applying a provincial standard mill rate (of 5.6) to its equalized assessment of $738,000 per pupil, board X can raise $4,153 per pupil. By comparison, board Y, with an equalized assessment base of $50,500 per pupil, can raise only $285 per pupil.

Board X does not qualify for a grant, since, by applying the above method it is able to raise more money from local taxes than the recognized expenditures. This is commonly referred to as a negative grant. Board Y would qualify for a grant of $3,485 per pupil. This approach provides each board with a Recognized Ordinary Expenditure per elementary pupil of $3,770.

It should be noted that a negative grant situation in Category 1 can be offset by grants in Category 2, 3 and 4. For 1991, the base level of funding per pupil includes specific amounts for the following items:

Support for Special Education Programs

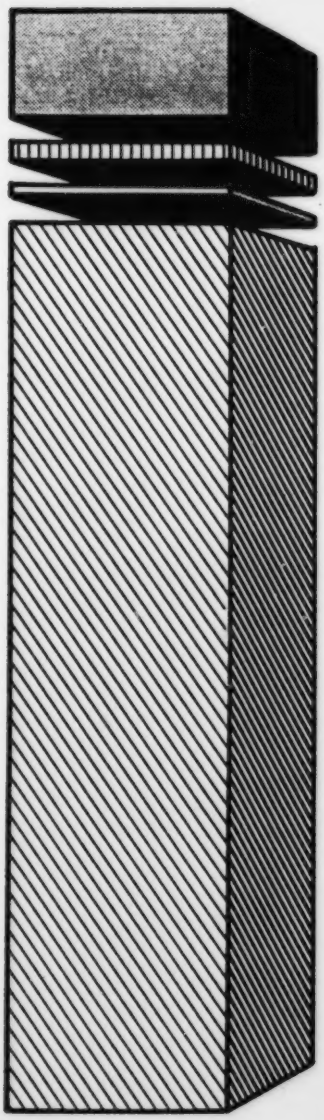
Additional funding is provided for Special Education Programs for exceptional pupils. Exceptional pupils are defined as pupiis having behavioural, communication, intellectual, physical or multiple exceptionalities.

In 1989, the Special Education Grant and the grant for programs for trainable retarded pupils were incorporated into the basic per pupil amount. This reflects the province's view that the provision of Special Education Programs for exceptional pupils is part of the basic responsibility of school boards.

In 1991, the Special Education portion of the basic per pupil amount is $274 per elementary pupil and $203 per secondary pupil.

DIAGRAM 5

Category 1: **Basic Per Pupil Amount** $3,307.6 Million



	Elementary	Secondary
Support for Special Education	$274.00	$203.00
Pooling	$32.00	$32.00
Learning Materials	$17.00	
Base Amount	$3,447.00	$4,475.00
Total	**$3,770.00**	**$4,710.00**

Diagram not to scale.

Support For Pooling

In 1989, the government announced its commitment to more equitably share revenue from the commercial assessment base between public and separate school boards within the same jurisdiction.

This coterminous sharing or "pooling" of the commercial assessment base is being phased in over six years. To address any possible loss in public school board revenues that may result from pooling, $180 million in increased grants has been committed over the six-year period. This money, distributed on a per pupil basis, is incorporated into the basic per pupil amount. In 1990, this base level of funding was increased by $16 for every pupil. As part of the second year of the phase-in, a further increase of $16 will be included in the 1991 per pupil amounts. Accordingly, in 1991 $32 per pupil will be incorporated into the basic per pupil amount as support for the pooling initiative.

Grant for Learning Materials

The grant for learning materials has been incorporated into the per pupil amount. For 1991, the grant accounts for $17 of the elementary per pupil amount.

Diagram 5, the "Basic Per Pupil Amount," illustrates the composition of the elementary and secondary basic per pupil amounts recognized for grant purposes.

Category 2
Board-Specific Grants

The government recognizes that the cost of providing the base level of education programs and services varies with geographic, demographic and socio-economic conditions across Ontario.

Board-specific grants provide funding at 100 per cent of the recognized costs to compensate school boards for conditions such as distance from sources of goods and services, small classes, small schools and small boards, and needs created by unique socio-economic conditions of the population served. School boards are not required to provide a local share for this category of grants because these costs arise from conditions beyond the local board's control. Provincial funds given in recognition of these additional costs are aimed at equity – to assist school boards in providing the base level of educational services they might otherwise not be able to provide without placing an additional financial burden on their taxpayers.

The following outlines, for 1991, the grants in this category:

French-as-a-First Language Grant – $31.1 Million

Under the Education Act, a school board must provide instruction in the French language to any pupil who meets the definition of a "French-speaking person."

The grant recognizes the higher instructional, material and administrative costs school boards incur in providing this program.

Small Schools Grant – $27.0 Million

In accordance with the ministry's policy of equality of educational opportunity, all pupils must have access to an adequate range of programs to complete their education. To offset the higher per pupil cost of these programs in small schools the province provides additional financial assistance in the form of a Small Schools Grant.

Small schools generally exist in areas of sparse population. Small elementary schools are defined as having 200 or fewer students and are located eight or more kilometres from another school of the same language of instruction. Small secondary schools are defined as having 600 or fewer students and are located 32 or more kilometres from another school of the same language of instruction.

Small Boards Grant – $20.7 Million

Small school boards are defined as boards with an elementary or secondary enrolment of 5,000 pupils or less.

They incur many of the same basic overhead costs as larger boards in the province but, because of low enrolment, costs per pupil for administration and educational services are greater than for the larger boards. The Small Boards Grant provides additional financial support to such boards to offset these additional costs.

Small Sections Grant – $2.5 Million

All boards with an English-language section and a French-language section, where one or both of the sections have fewer than 500 pupils, receive this grant. It assists boards in providing administrative, consultative and supervisory services where pupil enrolment is low.

Goods and Services Grant – $43.5 Million

This grant acknowledges the higher cost of purchasing goods and obtaining services for boards that are distant from major urban centres and/or whose schools are distant from each other.

In 1991, the Goods and Services Grant has been restructured so as to more accurately recognize differences in costs among school boards. The calculation of this grant will now take into account:

(a) The distance of a board from one of five defined cities (Toronto, Ottawa, Hamilton, London or Windsor) as a measure of its accessibility to goods and services.

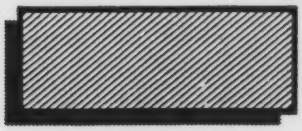
(b) The existence of a city or town with a population of over 25,000 within a board's jurisdiction, which is another measure of its accessibility to goods and services.

(c) The sparsity of the pupil population, to reflect higher costs of moving goods and services within a board.

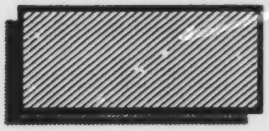
DIAGRAM 6

Category 2: **Board-Specific Grants** $224.8 Million

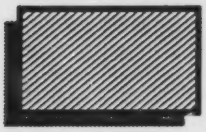
French as a First Language — $31.1 Million



Small Schools Grant — $27.0 Million

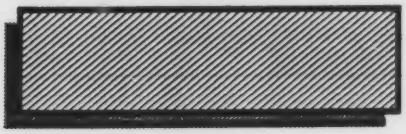


Small Boards Grant — $20.7 Million



Small Section Grant — $2.5 Million

Goods and Services Grant — $43.5 Million



Compensatory Education Grant — $84.9 Million

Declining Enrolment Grant — $15.1 Million

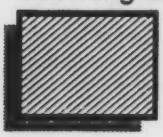


Diagram not to scale.

The changes to the Goods and Services Grant will be implemented in September 1991 and will be phased in to ensure that no board experiences an increase or decrease in this grant of more than 10 per cent in any one year.

Compensatory Education Grant – $84.9 Million

Some school boards, because of local conditions, have large numbers of students who are economically or socially disadvantaged and, therefore, at risk for academic failure and dropout. Compensatory Education programs are aimed at addressing the needs of such students. Financial assistance is provided to these school boards to offset the additional costs of these programs.

Declining Enrolment Grant – $15.1 Million

The Ministry of Education recognizes that a school board may not be able to reduce its operating costs in any given year in direct proportion to a reduction in its enrolment.

The Declining Enrolment Grant provides financial assistance for a period of two years, during which the board may reduce its operating expenses.

In 1991, the assistance for declining enrolment will no longer be included as part of a board's calculation for day school Average Daily Enrolment (ADE). Instead, this assistance will be calculated as a grant for declining enrolment and becomes part of the Board-Specific Grants.

Diagram 6, Board-Specific Grants, outlines the components and funds allocated through this group of grants.

Category 3
Program-Specific Grants

Program-Specific Grants are provided to school boards to encourage them to extend education programs and services into areas that respond to local needs, and to meet provincial priorities. They are provided to school boards based on the extent to which the board participates in the program.

Category 3 grants can be grouped into four sub-categories, as outlined below:

Language Grants

French-as-a-Second-Language Grant – $140.7 Million

This grant provides for the additional costs of offering core French extended and immersion programs. The grant is based on the number of pupils enrolled in these courses and varies with the length of the program, ranging from 20 minutes per day to full immersion.

Native-as-a-Second-Language Grant – $0.7 Million

This grant assists school boards that wish to provide native language courses in addition to, or as a substitute for, French as a Second Language. This grant is based on the number of pupils enrolled in 20-minute or 40-minute programs.

To further assist school boards to initiate this program, the Ministry provides a start-up grant of $200 per pupil enrolled for the first five years of the program.

Additional Language Instruction Grant – $96.1 Million

This grant is offered to school boards that provide language instruction in regular day school programs for pupils whose first language is neither English nor French. Usually referred to as "English/French as a Second

Language" (ESL/FSL), such programs provide pupils with an opportunity to participate in regular instruction classes as soon as possible. The grant is based on the number of teachers employed by the school board for such programs.

It should be noted that additional grants are made available to school boards for the provision of ESL/FSL programs for adults as part of the funding of Continuing Education.

Mixed-Language Secondary Schools Grant – $1.6 Million

This grant encourages boards to provide a wider range of courses and services in the minority language (either English or French) of a mixed-language school.

Initiative Grants

Grant For Full-Day Kindergarten – $7.0 Million

The province provides financial assistance to school boards for the operation of full-day kindergarten programs. These funds recognize the cost of providing the additional half day of a full-day program. School boards are required to contribute a local share of these costs.

Grant for Reduction of Class Size in Grades 1 and 2 – $183.3 Million

In line with the government's policy of excellence in education, the province provides financial assistance to school boards to reduce class sizes in grades 1 and 2 to an average of 20 pupils per teacher.

This grant is funded at 100 per cent and is intended to offset the average salary and benefits costs of the additional teachers employed by a board to meet this objective.

Schools that do not reach the objective of 20 pupils per teacher receive a proportionally reduced grant.

Grant for the Purchase of Textbooks – $18.2 Million

Funds are provided, with a local share component, for the purchase of textbooks.

Special Grants

Recognized Extraordinary Expenditure Grants (including Transportation) – $510.4 Million

This grant assists school boards with costs such as purchase of computer hardware, capital expenditure exclusive of expenditure on direct capital projects, and the provision of pupil transportation. A local share is required, with a greater amount of grant being provided to school boards with relatively modest local tax bases.

The Transportation Grant provides financial assistance to school boards to recognize costs of transporting pupils from home to school or from school to school. The decision regarding the provision of transportation rests with the school board.

The current method for calculation of the transportation grant will apply to the period of January to June of 1991. For the rest of 1991, the Transportation Grant has been revised to encourage efficiencies in school board transportation practice.

Beginning in July 1991, a board's grant for transportation will be based on:

(a) The need for transportation within a board, as determined by the density of its pupil population: the less densely populated an area, the greater the need for pupil transportation and the greater the grant.

A grant of 100 per cent of the amount calculated on the basis of pupil density will be paid to the board.

(b) Additional transportation expenditures incurred by the board in excess of the above amount are also recognized for grant purposes. However, school boards are required to provide a local share of this additional amount. The grant paid to the boards is the difference between an amount raised locally and the total amount recognized for grant.

The changes to the transportation grant will be phased in to ensure that no board experiences a decrease in this grant of more than 10 per cent in 1991.

Technological Education Grant – $2.9 Million

This grant recognizes the higher costs per pupil involved in providing technical and vocational programs. It is allocated to school boards providing a large number of these courses where, because of smaller class sizes and individualized pupil requirements, there are higher costs.

Grant for Programs in Lieu of Provincial Services for Blind/ Deaf Pupils – $16.1 Million

This funding is provided where a school board offers an approved Special Education program for blind, deaf and blind/deaf pupils who might otherwise attend a Provincial School for the Blind and Deaf. Grants are provided for salaries and benefits for specialist teachers and teacher-aides.

Effective September 1991, an additional grant will be paid to school boards to assist them in providing Braille transcription services at the elementary and secondary level. As well, in 1991 a grant will be paid for oral and manual interpreters at the secondary level. This will be extended to the elementary level in September 1994. School boards are required to contribute a local share of the costs of providing these services.

Grant for Education Programs in Care, Treatment and Correctional Facilities – $57.4 Million

A school board may provide educational programs for school-age pupils who cannot attend a local school because they are placed in a care, treatment or correctional facility. The province pays the school board 100 per cent of the cost of salaries and benefits for teachers and teacher-aides involved in such programs.

Grant for Continuing Education, Secondary Summer School and Driver Education – $93.8 Million

This 100 per cent grant supports the government's commitment to continuing education — adult basic education (including ESL/FSL, literacy and numeracy, and citizenship programs), continuing education credit courses including summer school and driver education.

Heritage Language Grant – $14.3 Million

A grant is provided to school boards offering approved classes for heritage language instruction in a language other than English or French. The grant is based on a dollar amount per hour of classroom instruction.

Grant for the Cost of Education for Non-Resident Pupils – $57.4 Million

The province reimburses school boards for the cost of educating pupils enrolled in their schools who reside in areas outside the jurisdiction of any board, or in institutions and group homes, or who are wards of Children's Aid Societies. The amount reimbursed is equal to the board's current operating cost per pupil plus an amount for accommodation.

Grant for Open-Access Tuition Fees – $55.0 Million

Secondary students have a right to attend the public or separate school system of their choice. In situations where their parents' taxes go to another school board, the board supplying the service charges a tuition fee to recover costs from the board that receives the taxes.

Where the costs for the educating board are higher than the costs in the tax-recipient board, the province picks up the difference.

Other Grants

Assistance for En Bloc Transfers – $2.3 Million

Where a public school board has transferred one or more secondary schools and education programs to a Roman Catholic school board, a grant is paid to the public school board for up to five years to offset any overhead costs that remain with the public board.

Secondary School Reorganization Grant – $0.2 Million

This grant is paid to school boards that have reorganized a French-English, mixed-language secondary school into two separate schools — one French, the other English. It recognizes the extra costs involved in the reorganization.

Change in Tax Revenue – ($31.5) Million

The amount of assessment supporting a school board can and does change during the year — sometimes with a large impact.

In the case where a community has lost assessment because of the closure or removal of industry, extra grant is paid to the school board to partially offset the reduction in tax revenue.

In the case where new development results in an increase in the assessment base and greater revenue to the board, this revenue is partially offset by a reduction in the grant payable to the board.

Grant for Special Assistance in Respect of Debentures – $1.1 Million

This grant offsets the cost of debentures on secondary school buildings that are being used jointly by a public and a separate board. It also assists boards that acquired significant debenture debt before April 1980.

Special Support For Pooling – $8.5 Million

As noted earlier, additional funds have been incorporated into the Basic Per Pupil Grant to address possible public school board losses in assessment as a result of pooling. Even with this additional support, a number of public boards will experience a net loss in revenue. The Special Support for Pooling Grant provides additional funds to ensure that no public board will experience a net loss in revenue because of pooling.

Isolate Boards Grant – $31.2 Million

Very small school boards, usually located in remote areas of Ontario, are referred to as isolate boards. Generally, their costs per pupil are very high and their tax base is very low. Their funding differs from that of other school boards in Ontario because it is based on program approval rather than the GLG formula. Their grant is the difference between approved program costs and local tax revenues.

Grant for Boards on Tax-Exempt Land – $10.7 Million

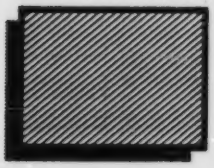
This grant provides for part of the costs of operating schools situated on tax-exempt land. These include schools on armed forces bases and in sanatoriums, hospitals, crippled children's treatment centres and centres for the treatment of cerebral palsy. Operating expenses include teachers' salaries, transportation, and the board and lodging of students.

DIAGRAM 7

Category 3: **Program-Specific Grants** $1,284.1 Million

Other Grants — $30.2 Million

New Initiatives Grants — $208.5 Million



Language Grants — $239.1 Million

Special Grants — $806.3 Million

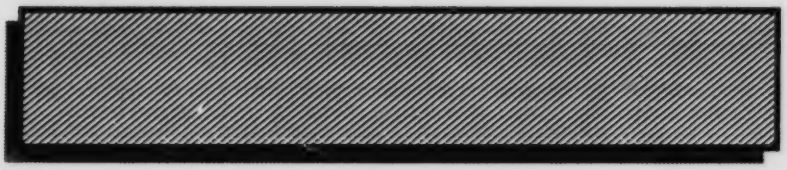


Diagram not to scale.

Interim Financing – $7.7 Million

Special interim financing is provided to the Ottawa-Carleton French Language School Board to assist them in maintaining educational programs at a level they had previous to their establishment as a Board.

Diagram 7, Program-Specific Grants, shows the four major groups and funding allocated for Category 3 Grants.

Summary of Recognized Operating Expenditures Per Pupil [1] (day school), Category 1, 2 and 3 grants.

Category 1 grants are based on the per pupil amount for regular day school as $3,770 for each elementary pupil and $4,710 for each secondary pupil.

Category 2 and Category 3 grants provide additional amounts, recognizing unique geographic, economic and demographic conditions among school boards, and unique levels of programming based on needs defined by the local board.

Grant categories 1, 2 and 3 combined provide a more complete picture of the operating funding available for elementary and secondary day school pupils in Ontario. As shown below, they total to a per pupil amount of $4,460 at the elementary and $5,222 at the secondary level for each student in the province.

Per Pupil Amounts

	Elementary	Secondary
Category 1	$3,770	$4,710
Category 2	120	134
Category 3	570	378
TOTAL	$4,460	$5,222

1. excludes parts of Recognized Extraordinary Expenditure including grants for Education Programs in Care, Treatment and Correctional Facilities, Continuing Education, Heritage Language Grants, Change in Tax Revenue Grant and the Special Support for Pooling.

Category 4
Capital Funding Grants

These grants assist school boards in financing capital projects. These projects include new schools and additions, site purchases and replacement and renovations of existing schools and portables.

Capital Grants – $332 million

Each year, the ministry requires all school boards to submit multi-year capital expenditures forecasts which outline, in order of priority, their needs for new school buildings, additions and renovations. This information is analyzed at the ministry regional level, then at the provincial level, and formulated into a Provincial Capital Grant Program announced by the Minister.

The amount of grant for an approved capital project depends on the ability of the requesting board to finance the project from its local tax base.

For 1991, the average rate at which provincial support is provided on Capital projects for new pupil places and sites is 60 per cent. This policy covers projects approved after April 20, 1989. Approved costs for other Capital projects will be supported at an average rate of 75 per cent.

As part of the $1.5 billion multi-year commitment to capital funding, school boards have been allocated $332 million in 1991. This includes monies for new schools and renovations of existing schools, as well as:

Child Care Spaces Grant

The province provides 100 per cent of recognized costs as a grant to reimburse school boards for the capital costs involved in establishing child care spaces in all new schools. $15 Million has been allocated for these spaces.

Junior Kindergarten Grant

This program is in its second year of application. A total of $20 million annually for the next four years will be allocated to provide spaces for junior kindergarten programs.

Technological Education Capital Fund

The province has established a five-year, $60-million renewal fund for Technological Education. $12 Million of this fund will be allocated in 1991. School boards that wish to renew Technological Education Programs in communication, construction, manufacturing, services and transportation are eligible.

School boards must consult with key community and business partners and draft a three-year plan that explains how the program will be implemented. Each school delivering grade 10, 11 and 12 technological studies may be eligible for funding of up to $200,000 per program.

Education Development Charges

In November 1989, the Development Charges Act came into effect. This legislation enables school boards to finance up to 100 per cent of the local share of capital projects by charging developers a levy on new residential and commercial development. If a school board expects that new residential development will increase its student enrolment to the extent that new schools will be required, it can levy an education development charge related to these capital costs. Such costs include the building of new schools, school site purchases, and furniture and equipment.

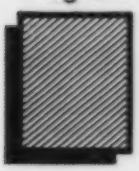
The local municipality will collect the charges from the developer at the building permit approval stage.

A breakdown of Category 4 grants is presented in Diagram 8, Capital Funding Grants.

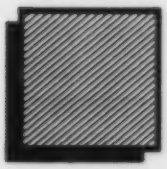
DIAGRAM 8

Category 4: **Capital Funding Grants** **$332 Million**

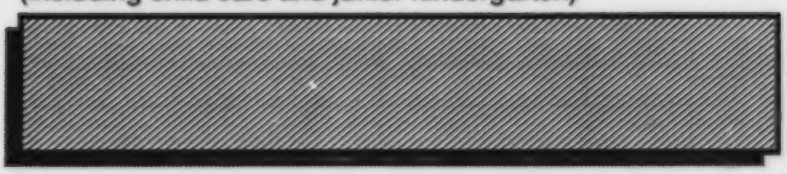
Program Update (including technological education) $20 Million



Renovation and Replacement $34 Million



Site Purchase and New Pupil Places
(including child care and junior kindergarten) $278 Million



Category 5
Additional Provincial Support for Education

Although this category of funding is outside the General Legislative Grants, it is included here to complete the picture of education funding and because it represents a considerable amount of provincial support for education.

This category is made up of the following payments:

Teachers' Pension Payments – $810.3 Million

The province pays the employers' share of teachers' pension contributions on behalf of school boards. For 1991-92, this represents a payment of $604.6 million.

In 1990 the government began payments on the unfunded liability in the Teachers' Pension Fund. This important change will ensure the security and viability of the fund into the future. For 1991-92, this payment amounts to nearly $205.7 million.

Education Programs Other – $26.8 Million

This group of payments supports a wide range of programs that are funded on the basis of specific approval for each board that participates. The programs include:

Consultants – Support for consultants to help with the professional development of school staff and the implementation of the government's education initiatives.

Educational Computing Network of Ontario (ECNO) – Supports the development and upgrading of administrative procedures, including computer networks and information sharing among school boards.

DIAGRAM 9

Category 5: **Additional Provincial Support for Education** $837.1 Million

Education Programs Other $26.8 Million

Teachers' Pension Fund Payments $810.3 Million

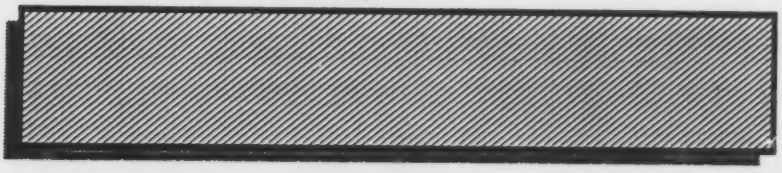


Diagram not to scale.

Junior Kindergarten Classroom Equipment – School boards that are not currently offering junior kindergarten programs are eligible for incentive funds to assist with the purchase of large-scale learning equipment for junior kindergarten classrooms.

Diagram 9 presents a summary of Category 5, Additional Provincial Support for Education.

Summary

This document has been developed to improve the understanding of education finance in Ontario. It has been designed to simplify and clarify the acknowledged complexity of the education funding system, and to explain the shared roles and responsibilities of both the provincial government and local school boards in the funding of education.

The funding model presents a comprehensive outline of the extent of funding provided by the province to school boards for elementary and secondary education in Ontario. In 1991, the province's contribution to elementary and secondary education will total over $5,985.8 million.

A summary of the Education Funding Model showing the breakdown of the five grant categories outlined in this document is presented below and in Diagram 10, the Education Funding Model, Summary of Categories 1 to 5.

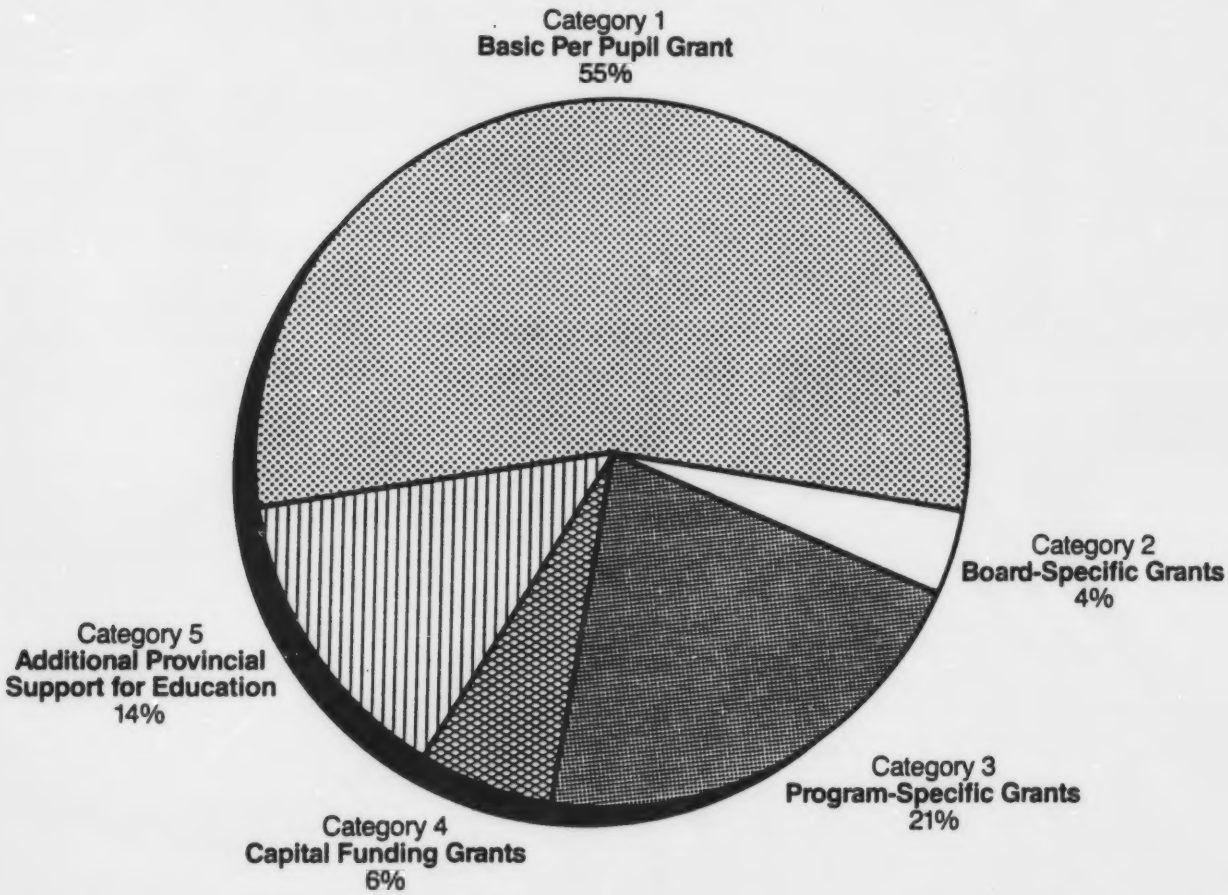
Category 1: Basic Per Pupil Grant — $3,307.6 Million

- Basic Per Pupil Amount
  - elementary ..... $3770 per pupil
  - secondary ..... $4,710 per pupil
- Support for Special Education Programs
  - elementary ..... $274 per pupil
  - secondary ..... $203 per pupil
- Support for Pooling ..... $32 per pupil
- Grant for Learning Materials
  - elementary ..... $17 per pupil

DIAGRAM 10

The Education Funding Model
Summary of Categories 1 to 5

Provincial Funding for Education (1991)	**$5,985.6 Million**
Category 1: Basic Per Pupil Grant	$3,307.6 Million
Category 2: Board-Specific Grants	$224.8 Million
Category 3: Program-Specific Grants	$1,284.1 Million
Category 4: Capital Funding Grants	$332.0 Million
Category 5: Additional Provincial Support for Education	$837.1 Million



Category 2: Board Specific Grants — $224.8 Million

- French-as-a-First-Language Grant ..... $31.1 Million
- Small Schools Grant ..... $27.0 Million
- Small Boards Grant ..... $20.7 Million
- Small Sections Grant ..... $2.5 Million
- Goods & Services Grant ..... $43.5 Million
- Compensatory Education Grant ..... $84.9 Million
- Declining Enrolment Grant ..... $15.1 Million

Category 3: Program-Specific Grants — $1284.1 Million

- Language Grants
  - French-as-a-Second-Language Grant ..... $140.7 Million
  - Native-as-a-Second-Language Grant ..... $0.7 Million
  - Additional Language Instruction Grant ..... $96.1 Million
  - Mixed-Language Secondary Schools Grant ..... $1.6 Million
- Initiative Grants
  - Grant for Full-Day Kindergarten ..... $7.0 Million
  - Grant for Reduction of Class Size in Grades 1 and 2 ..... $183.2 Million
  - Grant for the Purchase of Textbooks ..... $18.2 Million
- Special Grants
  - Recognized Extraordinary Expenditure Grants (including) Transportation ..... $510.4 Million
  - Technological Education Grant ..... $2.9 Million
  - Grant for Programs in Lieu of Provincial Services for Blind/Deaf Pupils ..... $16.1 Million
  - Grant for Education Programs in Care, Treatment and Correctional Facilities ..... $57.4 Million
  - Grant for Continuing Education, Secondary Summer, and Driver Education ..... $93.8 Million
  - Heritage Language Grants ..... $14.3 Million
  - Grant for the Cost of Education for Non-Resident Pupils ..... $56.4 Million
  - Grant for Open-Access Tuition Fees ..... $55.0 Million

- Other Grants
  - Assistance for En Bloc Transfers ..... $2.3 Million
  - Secondary School Reorganization Grant ..... $0.2 Million
  - Change in Tax Revenue ..... ($31.5) Million
  - Grant for Special Assistance in Respect of Debentures ..... $1.1 Million
  - Special Support for Pooling ..... $8.5 Million
  - Isolate Boards Grant ..... $31.2 Million
  - Grant for Boards on Tax-Exempt Land ..... $10.7 Million
  - Interim Financing ..... $7.7 Million

- Summary of Recognized Operating Expenditures Per Pupil (day school) Category 1, 2 and 3 Grants
  - elementary ..... $4460 per pupil
  - secondary ..... $5222 per pupil

Category 4: Capital Funding Grants $332.0 Million

- Site Purchase and New Pupil Places ..... $278 Million
- Renovation and Replacement ..... $34 Million
- Program Update ..... $20 Million

Category 5: Additional Provinces Support for Education $837.1 Million

- Teachers Pension Payments ..... $810.3 Million
- Education Programs Other ..... $26.8 Million

Total Provincial Contribution to Elementary and Secondary Education for 1991 ..... $5,985.6 Million

Appendix

Some Facts About The Education System in Ontario

For 1991 (estimated)

Number of pupils enrolled	1,804,000
Number of School Boards	168
Number of Teachers	120,000
Number of Schools	
– elementary	3,900
– secondary	800
Approximate replacement value of all school properties (including administration and operations buildings)	$20 Billion
Expenditures on elementary and secondary education	$13 Billion
Estimated value of provincial equalized assessment on property	$400.0 Billion
Funding from property taxes	
Recognized expenditure	$4,497,200,000
Unrecognized expenditure	$2,642.900,000
Funding from provincial grants	$5,985,800,000
Province-wide mill rate on equalized assessment	
– elementary	5.628 mills
– secondary	4.635 mills
Recognized amount per pupil	
– elementary	$3,770 per pupil
– secondary	$4,710 per pupil

FIVE & TEN YEAR TRENDS IN EDUCATION FUNDING

	1980	1985	1990	TRENDS FIVE YEAR (1985-1990)	TRENDS TEN YEAR (1980-1990)
Enrolment	1,754,543	1,647,881	1,767,973	7.3%	0.8%
Ontario Consumer Price Index	100.0	143.8	184.2	28.1%	84.2%
Ontario Education Price Index	100.0	148.3	178.3	20.2%	78.3%
Provincial Support ($ Millions):					
Operating Grants	2,230.7	3,168.8	4,461.0	40.8%	100.0%
Capital Grants	47.2	74.2	332.0	347.4%	603.4%
Teacher Pension Contributions	347.2	377.9	698.1	84.7%	101.1%
Total	2,625.1	3,620.9	5,491.1	51.7%	109.2%
Property Tax Share ($ Millions):					
On Recognized Expenditure	1,623.3	2,644.1	4,126.6	56.1%	154.2%
On Unrecognized Expenditure	443.3	1,002.5	2,438.5	143.2%	450.1%
Total	2,066.6	3,646.6	6,565.1	80.0%	217.7%
Total Operating Expenditure ($ Millions)	4,285.3	6,797.6	10,739.4	58.0%	150.6%
Property Assessment Base ($ Millions)	96,228.7	111,817.6	133,460.7	19.4%	38.7%

Notes:

Enrolment equals average daily enrolment (ADE) used for grant purposes.
Property assessment bases shown are expressed on 1979 market value level to measure the increase in taxable assessment not the increase in property values.

SCHOOL BOARD WEALTH PER PUPIL
ELEMENTARY PANEL ONLY (Based on 1990 School Board Estimates)

SCHOOL BOARD	EQUALIZED ASSESSMENT PER PUPIL (1)	WEALTH INDEX (2)
KIRKLAND LAKE DISTRICT RCSS BOARD	50,484	0.150
PORT FRANCES RAINY RIVER DIST RCSS BOARD	66,563	0.200
MICHIPICOTEN DISTRICT RCSS BOARD	69,388	0.214
NORTH SHORE DISTRICT RCSS BOARD	73,694	0.228
CHAPLEAU DISTRICT RCSS BOARD	78,388	0.242
COCHRANE-IROQUOIS FALLS DIST RCSS BOARD	79,249	0.245
DRYDEN DISTRICT RCSS BOARD	80,791	0.250
KENORA DISTRICT RCSS BOARD	81,534	0.252
GERALDTON DISTRICT RCSS BOARD	83,315	0.257
TIMISKAMING DISTRICT RCSS BOARD	86,311	0.267
LANARK-LEEDS GRENVILLE COUNTY RCSS BOARD	93,564	0.289
NORTH OF SUPERIOR RCSS BOARD	101,030	0.312
HASTINGS PRINCE EDWARD COUNTY RCSS BOARD	101,651	0.314
TOTAL ALL NORTHEASTERN BOARDS - SEP	**102,109**	**0.315**
PTBORO VIC NORTHMBLND AND NWCSTLE RCSSB	103,924	0.321
RENFREW COUNTY RCSS BOARD	107,289	0.331
NIPISSING DISTRICT RCSS BOARD	108,573	0.335
TIMMINS DISTRICT RCSS BOARD	108,577	0.335
HEARST DISTRICT RCSS BOARD	108,841	0.336
STORMONT DUNDAS GLENGARRY CTY RCSS BOARD	110,384	0.341
BRUCE-GREY COUNTY RCSS BOARD	113,798	0.352
LAMBTON COUNTY RCSS BOARD	111,828	0.343
TOTAL ALL MIDNORTHERN BOARDS - SEP	**114,694**	**0.354**
PRESCOTT AND RUSSELL COUNTY RCSS BOARD	118,821	0.366
SUDBURY DISTRICT RCSS BOARD	118,975	0.368
KAPUSKASING DISTRICT RCSS BOARD	121,837	0.376
SIMCOE COUNTY RCSS BOARD	122,145	0.377
DURHAM REGION RCSS BOARD	122,485	0.378
BRANT COUNTY RCSS BOARD	126,335	0.390
TOTAL ALL NORTHWESTERN BOARDS - SEP	**127,668**	**0.394**
KENT COUNTY RCSS BOARD	130,854	0.404
SAULT STE MARIE DISTRICT RCSS BOARD	130,949	0.405
FRNTNAC-LNNX AND ADDNGTON CTY RCSS BOARD	133,235	0.412
ESSEX COUNTY RCSS BOARD	136,655	0.422
TOTAL ALL WESTERN BOARDS - SEP	**135,645**	**0.419**
OXFORD COUNTY RCSS BOARD	135,852	0.420
HURON-PERTH COUNTY RCSS BOARD	137,004	0.423
ELGIN COUNTY RCSS BOARD	134,844	0.417
HORNEPAYNE BOARD OF EDUCATION	141,921	0.438
LONDON-MIDDLESEX COUNTY RCSS BOARD	142,850	0.441
CARLETON RCSS BOARD	145,553	0.450
WATERLOO COUNTY RCSS BOARD	150,365	0.465
OTTAWA-CARLETON FRENCH LANG. BOARD-SEP	143,728	0.444
WINDSOR RCSS BOARD	150,723	0.466
DUFFERIN PEEL RCSS BOARD	151,384	0.468
LAKEHEAD DISTRICT RCSS BOARD	154,480	0.477
WELLINGTON COUNTY RCSS BOARD	152,185	0.470
TOTAL ALL EASTERN BOARDS - SEP	**147,995**	**0.457**
WELLAND COUNTY RCSS BOARD	155,546	0.481
HAMILTON-WENTWORTH RCSS BOARD	152,923	0.472
LINCOLN COUNTY RCSS BOARD	150,921	0.493
TOTAL ALL SEPARATE BOARDS	**160,799**	**0.497**
HALDIMAND-NORFOLK COUNTY RCSS BOARD	168,982	0.516
CENTRAL ALGOMA BOARD OF EDUCATION	167,084	0.516
OTTAWA-CARLETON FRENCH LANG. BOARD-PUB	170,744	0.527
RED LAKE BOARD OF EDUCATION	172,733	0.534
HALTON RCSS BOARD	177,874	0.549
EAST PARRY SOUND BOARD OF EDUCATION	178,110	0.550
TOTAL ALL CENTRAL BOARDS - SEP	**184,843**	**0.571**
PRESCOTT AND RUSSELL COUNTY B OF E	183,419	0.567
CHAPLEAU BOARD OF EDUCATION	189,201	0.523
TOTAL ALL MIDNORTHERN BOARDS	**194,138**	**0.600**
LENNOX AND ADDINGTON COUNTY B OF E	196,038	0.606
YORK REGION RCSS BOARD	204,423	0.631
LANARK COUNTY BOARD OF EDUCATION	208,013	0.643
ATIKOKAN BOARD OF EDUCATION	208,098	0.648
TOTAL ALL NORTHEASTERN BOARDS	**211,147**	**0.652**
BRUCE COUNTY BOARD OF EDUCATION	212,394	0.656
PORT FRANCES-RAINY RIVER B OF E	214,047	0.661
NORTH SHORE BOARD OF EDUCATION	218,786	0.676
TIMISKAMING BOARD OF EDUCATION	219,166	0.677
HURON COUNTY BOARD OF EDUCATION	220,173	0.680
HASTINGS COUNTY BOARD OF EDUCATION	220,500	0.681
NIPISSING BOARD OF EDUCATION	225,697	0.697
PRINCE EDWARD COUNTY BOARD OF EDUCATION	225,730	0.697

Elementary Panel Only to ensure proper comparison - Not all Boards have secondary panel.

SCHOOL BOARD WEALTH PER PUPIL
ELEMENTARY PANEL ONLY (Based on 1990 School Board Estimates)

SCHOOL BOARD	EQUALIZED ASSESSMENT PER PUPIL (1)	WEALTH INDEX (3)
KIRKLAND LAKE BOARD OF EDUCATION	225,725	0.697
GERALDTON BOARD OF EDUCATION	229,589	0.709
ELGIN COUNTY BOARD OF EDUCATION	231,203	0.714
TOTAL ALL NORTHWESTERN BOARDS	**233,698**	**0.722**
VICTORIA COUNTY BOARD OF EDUCATION	234,581	0.725
RENFREW COUNTY BOARD OF EDUCATION	234,964	0.726
MANITOULIN BOARD OF EDUCATION	238,096	0.736
METROPOLITAN SEPARATE SCHOOL BOARD	238,429	0.737
DUFFERIN COUNTY BOARD OF EDUCATION	239,348	0.739
NORTHUMBERLAND AND NEWCASTLE CTY B OF E	240,491	0.743
NORFOLK BOARD OF EDUCATION	243,452	0.752
ESPANOLA BOARD OF EDUCATION	244,826	0.756
TOTAL ALL WESTERN BOARDS	**246,366**	**0.761**
GREY COUNTY BOARD OF EDUCATION	249,383	0.770
BRANT COUNTY BOARD OF EDUCATION	250,739	0.775
COCHRANE-IROQUOIS FALLS B OF E	251,229	0.776
NIPIGON-RED ROCK BOARD OF EDUCATION	254,832	0.787
PERTH COUNTY BOARD OF EDUCATION	254,944	0.788
TOTAL ALL EASTERN BOARDS	**266,918**	**0.825**
TOTAL ALL MIDNORTHERN BOARDS - PUB	**273,304**	**0.844**
LEEDS AND GRENVILLE COUNTY B OF E	273,990	0.846
LAKE SUPERIOR BOARD OF EDUCATION	270,628	0.835
CARLETON BOARD OF EDUCATION	279,815	0.864
HALDIMAND BOARD OF EDUCATION	281,615	0.870
DRYDEN BOARD OF EDUCATION	283,108	0.873
TOTAL ALL NORTHWESTERN BOARDS - PUB	**284,597**	**0.879**
KENT COUNTY BOARD OF EDUCATION	284,629	0.879
WELLINGTON COUNTY BOARD OF EDUCATION	286,145	0.884
MIDDLESEX COUNTY BOARD OF EDUCATION	288,002	0.890
OXFORD COUNTY BOARD OF EDUCATION	291,973	0.902
SUDBURY BOARD OF EDUCATION	292,982	0.905
TIMMINS BOARD OF EDUCATION	293,625	0.907
TOTAL ALL WESTERN BOARDS - PUB	**293,711**	**0.907**
TOTAL ALL NORTHEASTERN BOARDS - PUB	**295,134**	**0.912**
SAULT STE MARIE BOARD OF EDUCATION	296,309	0.916
PETERBOROUGH COUNTY BOARD OF EDUCATION	296,500	0.916
ESSEX COUNTY BOARD OF EDUCATION	296,307	0.916
DURHAM BOARD OF EDUCATION	296,163	0.915
NIAGARA SOUTH BOARD OF EDUCATION	297,991	0.920
FRONTENAC COUNTY BOARD OF EDUCATION	295,819	0.914
WATERLOO COUNTY BOARD OF EDUCATION	300,606	0.929
LAKEHEAD BOARD OF EDUCATION	301,240	0.931
LONDON BOARD OF EDUCATION	304,824	0.942
LINCOLN COUNTY BOARD OF EDUCATION	305,941	0.945
STORMONT DUNDAS GLENGARRY COUNTY B OF E	307,141	0.949
SIMCOE COUNTY BOARD OF EDUCATION	313,931	0.967
WENTWORTH COUNTY BOARD OF EDUCATION	318,181	0.983
TOTAL ALL BOARDS	**323,713**	**1.000** (2)
OTTAWA RCSS BOARD	341,037	1.054
LAMBTON COUNTY BOARD OF EDUCATION	343,880	1.062
TOTAL ALL EASTERN BOARDS - PUB	**341,635**	**1.055**
HAMILTON BOARD OF EDUCATION	331,894	1.025
MICHIPICOTEN BOARD OF EDUCATION	362,079	1.119
TOTAL ALL CENTRAL BOARDS	**370,238**	**1.144**
KENORA BOARD OF EDUCATION	370,009	1.143
WEST PARRY SOUND BOARD OF EDUCATION	389,088	1.202
TOTAL ALL PUBLIC BOARDS	**406,235**	**1.255**
HALTON BOARD OF EDUCATION	416,522	1.287
MUSKOKA BOARD OF EDUCATION	420,588	1.299
HALIBURTON COUNTY BOARD OF EDUCATION	421,985	1.303
WINDSOR BOARD OF EDUCATION	429,734	1.328
TOTAL ALL CENTRAL BOARDS - PUB	**459,684**	**1.420**
PEEL BOARD OF EDUCATION	462,906	1.430
HEARST BOARD OF EDUCATION	468,557	1.447
YORK REGION BOARD OF EDUCATION	490,298	1.515
KAPUSKASING BOARD OF EDUCATION	574,368	1.774
OTTAWA BOARD OF EDUCATION	685,850	2.118
METROPOLITAN TORONTO SCHOOL BOARD	738,705	2.282

(1) Equalized Assessment per pupil = Board's total equalized assessment divided by Board's A.D.E. (resident internal plus residential external pupil).
(2) Calculated by dividing the total equlalized assessment in the province by the total average daily enrolment of the province.
(3) Wealth index = Board's equalized assessment per pupil divided by the equlalized assessment per pupil in the province. Amount identified in Column 2 divided by 323,713 (equalized assessment per pupil for the province- see note 2).

Elementary Panel Only to ensure proper comparison - Not all Boards have secondary panel.

The General Legislative Grants Regulations 1991

General Legislative Grants, 1991

Public, Separate and Secondary School Boards

Made under the Education Act
O. Reg /91

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REGULATION MADE UNDER THE
EDUCATION ACT

GENERAL LEGISLATIVE GRANTS, 1991

DEFINITIONS

1. In this Regulation the following definitions apply for a board for the year 1991,

"assessment" means the sum of,

(a) the residential and farm assessment as defined in section 220 of the Act, and

(b) the quotient obtained by dividing by 0.85 the commercial assessment as defined in section 220 of the Act,

that is rateable for the purposes of the board;

"A.D.E." means average daily enrolment calculated correct to two places of decimals under Ontario Regulation .../91 (Calculation of Average Daily Enrolment);

"A.E.F. for grant purposes" for a municipality or locality, means the assessment equalization factor provided by the Minister for this purpose;

"capital appurtenances" means,

(a) school sites and additions and improvements thereto,

(b) school buildings, including permanent fixtures thereof, and additions, alterations and renovations to such buildings and permanent fixtures,

(c) buildings that are not school buildings, including permanent fixtures thereof, and additions, alterations and renovations to such buildings and permanent fixtures,

(d) vehicles and watercraft used for the transportation of pupils, and replacements of such vehicles and watercraft, and

(e) furniture and equipment and replacements thereof and library resource materials for the initial equipping of a library resource centre, but excluding therefrom items referred to in clause (d) and permanent fixtures of a building;

"capital element included in rent" in respect of rental of computer equipment for instructional purposes and rental of accommodation and school sites means the total rental revenue or rental expenditure as the case may be, that is in excess of the cost of services that are included as part of the rental contract, except that in the case of rental of computer equipment or accommodation for instructional purposes, the capital element in rent cannot be less than the portion designated by the Minister for inclusion in the determination of the recognized extraordinary expenditure of the board;

"continuing education A.D.E. for grant purposes" means the sum of the portion of the A.D.E. calculated under section 3 of Ontario Regulation /91 (Calculation of Average Daily Enrolment) that is in respect of pupils enrolled in a program operated by the board in a course approved by the Minister,

(a) established for adults for which credit is granted or in an independent study course, and in the case of a separate school board other than a Roman Catholic school board, the course is in the intermediate division,

(b) of basic literacy or basic numeracy for adults,

(c) of citizenship and language instruction for persons admitted to Canada as permanent residents under the Immigration Act Canada, or

(d) of English or French as a second language for adults whose first language is neither English nor French,

and in the case of,

(e) a course described in clause (a), except for a pupil enrolled in an independent study course, for French-speaking adults in which French is the language of instruction,

(f) a course described in clause (b), where the instructors are employed by and paid by the board, or the course is provided under section 165a(2) of the Act,

(g) a course described in clause (c) or (d), or

(h) a course described in clause (a), except for a pupil enrolled in an independent study course, offered in a secondary school that has an enrolment of fewer than 120 pupils per grade and that is located in a territorial district more than 80 kilometres from all other secondary schools in the Province that have the same language of instruction,

where the number of pupils is fewer than fifteen, such number shall be increased by five or a lesser number, as the case requires, to a maximum of fifteen for the purpose of calculating the continuing education A.D.E. for grant purposes;

"current cost of operating" means total of all the current expenditure less the sum of,

(a) current expenditure for,

(i) the capital element included in rent payable,

(ii) transportation of pupils and persons qualified to be resident pupils to and from a school, a facility referred to in subsection 166(2) of the Act or a centre referred to in subsection 166(3) thereof,

(iii) transportation of pupils from one school to another school or a facility referred to in subsection 166(2) of the Act, where such transportation is of a kind that is eligible for approval by the Minister as R.E.E.,

(iv) board, lodging and weekly transportation of pupils under sections 78, 166, 258 and 261 of the Act,

(v) capital appurtenances referred to in clauses (a), (b), (c) and (d) of the definition "capital appurtenances",

(vi) capital appurtenances referred to in clause (e) of the definition "capital appurtenances" that have not been designated by the board as ordinary expenditure,

(vii) debt charges,

(viii) tuition fees in respect of resident-external pupils of the board,

(ix) P.A.C. in respect of resident-external pupils of the board,

(x) relocation of portable classrooms,

(xi) restoration of destroyed and damaged capital appurtenances, and

(xii) interest on short-term borrowings for the period between the date of issue and date of sale of debentures for the purchase of capital appurtenances,

(b) the sum of,

(i) tax adjustments,

(ii) the costs of performing the duties of a municipal council in territory without municipal organization,

(iii) provision for a reserve for working funds,

(iv) provision for a reserve for tax reduction in 1992,

(v) allocation to reserve funds,

(vi) payments made under Ontario Regulation /91 (Payment Transfer Between Coterminous Boards),

(c) current revenue from sources other than,

(i) legislative grants except payments under subsections 16(2) and 17(2), section 26, subsections 27(1) and (4) and sections 29, 40 and 41,

(ii) taxes, payments in lieu of taxes and trailer fees,

(iii) tuition fees in respect of non-resident pupils of the board,

(iv) the P.A.C. in respect of non-resident pupils of the board,

(v) the capital element included in rent receivable,

(vi) disposal of capital appurtenances,

(vii) insurance proceeds in respect of capital appurtenances,

(viii) transfers from other funds,

(ix) transfers from a reserve for working funds,

(x) transfer from a reserve for tax reduction,

(xi) accrued interest on debentures sold at date of sale thereof,

(xii) interest earned on capital funds,

(xiii) reimbursements of expenditure for transportation of pupils including payments under sections 34 and 35,

(xiv) grants, except legislative grants, or other reimbursements for capital expenditure from the revenue fund,

(xv) donations directed in writing by the donor to the purchase of a capital appurtenance and so applied,

(xvi) payments received under Ontario Regulation /91 (Payment Transfer Between Coterminous Boards), and

(xvii) payments made under section 46(3) of the Ottawa-Carleton French-Language School Board Act, 1988, and

(d) the amount calculated under clause 28(a);

"day school A.D.E. of resident-internal pupils" means the portion of the A.D.E. calculated under section 2 of Ontario Regulation /91, (Calculation of Average Daily Enrolment) that is in respect of resident-internal pupils of the board;

"day school A.D.E. of resident-external pupils" means the portion of the A.D.E. calculated under section 2 of Ontario Regulation /91, (Calculation of Average Daily Enrolment) that is is respect of resident-external pupils of the board;

"day school A.D.E. of non-resident pupils" means the portion of the A.D.E. calculated under section 2 of Ontario Regulation /91, (Calculation of Average Daily Enrolment) that is in respect of non-resident pupils of the board;

"elementary school pupil" means a pupil who is enrolled in a school operated by,

(a) a district school area board, a Protestant separate school board, a Roman Catholic separate school board other than a Roman Catholic school board, or

(b) a board of education, a Roman Catholic school board or the public sector or the Roman Catholic sector of The Ottawa-Carleton French-language School Board for the purposes of receiving education in the primary division, junior division or first two years of the intermediate division;

"eligible sum for French as a first language" means,

(a) in respect of elementary school pupils, the sum of,

(i) the product of $291 and the enrolment for a program provided in a French-language instructional unit, and

(ii) where in 1991 the board establishes under section 258 of the Act a class in which French is the language of instruction in an elementary school where no such class was provided prior to the 2nd day of September, 1974 and such class is approved by the Minister for grant purposes,

(A) $5,400 if the class established in 1991 is the first,

(B) $3,240 if the class established in 1991 is the second,

(C) $2,160 if the class established in 1991 is the third,

such class in the school, and

(b) in respect of secondary school pupils, the sum of the products obtained by multiplying the enrolment for a program in a subject in a class established under section 261 of the Act in which French is the language of instruction, by the number of credits that may be granted to a pupil for the subject or by one in the case of a subject offered in a day school in a course for which no credit may be granted and for which a minimum of 110 hours has been scheduled and by,

(i) $89 in the case of pupils enrolled in the intermediate division, or

(ii) $95 in the case of pupils enrolled in the senior division,

subject to the limitation that the maximum number of credits or courses for which no credit may be granted that may be taken into account for the purpose of this subparagraph in respect of any one pupil is five;

"eligible sum for French as a second language" means,

(a) in respect of elementary school pupils, the sum of,

(i) the product of $119 and the enrolment for a program in classes established for pupils whose first language is not French of an average of 20 or more minutes but less than 40 minutes per school day of instruction in French,

(ii) the product of $229 and the enrolment for a program in classes established for pupils whose first language is not French of an average of 40 or more minutes but less than 60 minutes per school day of instruction in French,

(iii) the product of $260 and the enrolment for a program in classes established for pupils whose first language is not French of an average of 60 or more minutes but less than 150 minutes per school day of instruction in French, and

(iv) the product of $291 and the enrolment for a program in classes established for pupils whose first language is not French of an average of,

(A) 150 minutes or more per school day of instruction in French, for pupils other than pupils enrolled in junior kindergarten or kindergarten, or

(B) 75 minutes or more per school day of instruction in French, for pupils enrolled in junior kindergarten or kindergarten, and

(b) in respect of secondary school pupils, the sum of,

(i) the products obtained by multiplying the enrolment for a program in the subject of French that is established for pupils whose first language is not French, by the number of credits that may be granted to a pupil for such subject, and by,

(A) $57 in the case of a subject offered in the intermediate division, or

(B) $75 in the case of a subject offered in the senior division, and

(ii) the products obtained by multiplying the enrolment for a program established for pupils whose first language is not French and in which a subject other than French is taught in the French language, by the number of credits that may be granted to a pupil for such subject, and by,

(A) $94 in the case of a subject offered in the intermediate division, or

(B) $145 in the case of a subject offered in the senior division;

"eligible sum for full-day kindergarten" means the product of,

(a) the sum of $3,801 and the amounts per pupil that are set out in Columns 10 and 11 of Table 2 opposite the name of the board in Column 1 of Table 2,

(b) 0.50, and

(c) the sum of the products of the number of resident-internal and non-resident pupils of the board,

(i) who on the last school day of September, 1990 are enrolled for an average of 300 or more minutes per school day in a kindergarten operated by the board and 0.6, and

(ii) who on the last school day of September, 1991 are enrolled for an average of 300 or more minutes per school day in a kindergarten operated by the board and 0.4;

"eligible sum for Native as a second language" means,

(a) in respect of elementary school pupils, the sum of,

(i) the product of $219 and the enrolment in a Native language program of an average of 20 or more minutes but less than 40 minutes per school day,

(ii) the product of $389 and the enrolment in a Native language program of an average of 40 or more minutes per school day, and

(b) in respect of secondary school pupils, the sum of the products obtained by multiplying the enrolment in a Native language program by the number of credits that may be granted to a pupil for such program, and by,

(i) $57 in the case of a program offered in the intermediate division, or

(ii) $75 in the case of a program offered in the senior division;

"enrolment for a program" means the sum of,

(a) the product of the number of resident-internal pupils and non-resident pupils of the board who on the last school day of September, 1990 are registered in the program and 0.6, and

(b) the product of the number of resident-internal pupils and non-resident pupils of the board who on the last school day of September, 1991 are registered in the program and 0.4,

"enrolment in a Native language program" means the sum of the products of the number of resident-internal pupils and non-resident pupils of the board, other than those whose fees are receivable from Canada or from a band, council of a band or education authority authorized by the Crown in right of Canada to provide education for Indians,

(a) who on the last school day of September, 1990 are registered in the program and 0.6, and

(b) who on the last school day of September, 1991 are registered in the program and 0.4;

"E.A." means equalized assessment for a board and is equal to the sum of the equalized assessment for the municipalities or localities within the jurisdiction of the board, reduced in the case of a Roman Catholic school board, or increased in the case of a public board, by the equivalent assessment in respect of payment transfer;

"equalized assessment for a municipality or locality" means the quotient obtained by dividing the product of 100 and the sum of the assessment and the equivalent assessment for the municipality or locality by the A.E.F. for grant purposes;

"equivalent assessment for a municipality or locality" means the amount of assessment that would yield an amount equal to the sums payable or allocated by the municipality or locality to a board in respect of,

(a) the tax levied under subsections 161(12) and (13) of the Municipal Act that is paid or allocated to the board, and

(b) payments in lieu of taxes,

if such assessment were levied upon at the rate levied in 1990 in the municipality or locality for the purposes of the board on residential and farm assessment, or such amount as adjusted by the Minister;

"equivalent assessment in respect of payment transfer" means,

(a) for a public board, the sum of the amounts that are determined, in respect of each of the Roman Catholic school boards from which the board receives a payment under section 2 of Ontario Regulation /91 (Payment Transfer Between Coterminous Boards), by taking the product of the amount described as $\frac{E}{F}$ in subsection 2(1) of such regulation, and

the sum of the equalized assessment for separate school purposes for the municipalities or localities within the jurisdiction of both the public board and the Roman Catholic school board;

(b) for a Roman Catholic school board, the sum of the amounts that are determined, in respect of each of the public boards to which the board makes a payment under section 2 of Ontario Regulation /91 (Payment Transfer Between Coterminous Boards), by taking the product of the amount described as $\frac{E}{F}$ in subsection 2(1) of such regulation, and

the sum of the equalized assessment for separate school purposes for the municipalities or localities within the jurisdiction of both the public board and the Roman Catholic school board;

"isolate board" means a district school area board, a rural separate school board, a combined Roman Catholic separate school board, a Protestant separate school board or a secondary school board;

"maximum recognized day school O.E." means the amount calculated as follows,

$$A - \left(B \times \frac{A}{B + C}\right)$$, correct to two places of decimals

except where $\frac{A}{B + C}$ is greater than 1 it shall be 1, and

where,

A = the product of the day school A.D.E. of resident-internal pupils of the board and $3,770 in the case of elementary school pupils and $4,710 in the case of secondary school pupils,

B = the excess of,

(a) the total of the salaries, wages and related employee benefits that are not payable to teachers and other employees of the board because of a strike or lockout, other than salaries, wages and employee benefits for instruction of summer schools, heritage language classes, driver education classes and courses referred to in the definition "continuing education A.D.E. for grant purposes",

over,

(b) the expenditures incurred by the board that, in the opinion of the Minister, are attributable to a strike or lockout of the employees for which the savings for salaries, wages and employee benefits are included in clause (a) except a provision for a reserve for tax reduction, and

C = O.E. less tuition fees in respect of resident-external pupils of the board;

"MR" means the standard mill rate for R.O.E. and is equal to 0.005628 for elementary school purposes or 0.004635 for secondary school purposes;

"MR1" means the standard mill rate for first level of R.E.E. and is equal to 0.000090 for elementary school purposes or 0.000048 for secondary school purposes;

"MR2" means the standard mill rate for second level of R.E.E. and is equal to 0.000022 for elementary school purposes or 0.000010 for secondary school purposes;

"MR3" means the standard mill rate for operating expenditure and is equal to 0.000149 for elementary school purposes or 0.000098 for secondary school purposes;

"non-resident pupil" of a board means a pupil, other than a pupil from outside Ontario enrolled at a school under a student exchange program approved by the board, who is enrolled at a school operated by the board,

(a) in respect of whom,

(i) the Minister pays the cost of education,

(ii) the board charges a fee to another board,

(iii) the board may charge a fee to Canada, to a board appointed under section 70 of the Act or to a source outside Ontario, or

(iv) the board may charge a fee to a band, the council of a band or education authority that is authorized by the Crown in the right of Canada to provide education for Indians,

(b) who is a registered Indian residing on a reserve as defined in the Indian Act (Canada), or

(c) who is a pupil in Canada as a visitor or as a student under the Immigration Act (Canada) for whom the board is required under subsection 48(6) of the Act to charge the maximum fee calculated in accordance with the regulations;

"O.E." means ordinary expenditure and is equal to the current cost of operating increased by tuition fees in respect of resident-external pupils of the board, and reduced by the sum of,

(a) the eligible sum for French as a first language, the eligible sum for French as a second language, the eligible sum for full-day kindergarten, the eligible sum for Native as a second language and the recognized expenditure for textbooks,

(b) cost of education payable under sections 31 to 33 inclusive reduced by the P.A.C. included in such cost of education,

(c) tuition fees in respect of non-resident pupils of the board,

(d) grants for reduction in class size for grades 1 and 2 determined under section 21,

(e) grants for small schools, small boards, small sections, goods and services, compensatory education, declining enrolment, language instruction, mixed schools and technical education determined under sections 10, 11, 12, 13, 14, 15, 18, 19 and 25 respectively,

(f) assistance for open-access tuition fees determined under section 39,

(g) grants providing special compensation for pooling under section 45, and

(h) payments made under section 46(3) of the Ottawa-Carleton French-language School Board Act, 1988;

"payment in lieu of taxes" means, in respect of a municipality, the sum of,

(a) the amounts payable by the municipality to the board under subsection 7(10) of the Housing Development Act, under subsection 498(4) of the Municipal Act and under subsection 46(9) of the Power Corporation Act,

(b) the amount paid by the municipality to the board that is in excess of the amount requisitioned by the board and which is in respect of an allocation of taxes or payments in lieu of taxes other than the amount receivable by the board under section 34 of the Assessment Act,

(c) the amounts receivable by the board from subscriptions in lieu of taxes, and

(d) the amounts payable by the municipality to the board under section 2 of the Municipal and School Board Payments Adjustment Act, 1989;

"psychiatric facility" means a children's mental health centre established or approved under subsection 8(1) of Part I (Flexible Services) of the Child and Family Services Act, 1984, or a facility designated as a psychiatric facility under the Mental Health Act and includes the private hospital known as "The Villa" and located in the Town of Vaughan;

"P.A.C." means the pupil accommodation charge for a pupil and is equal to the product of the portion of the A.D.E. calculated under section 2 of Ontario Regulation /91 (Calculation of Average Daily Enrolment) that is in respect of the pupil and $141 in the case of an elementary school pupil or $282 in the case of a secondary school pupil;

"R.E.E." means recognized extraordinary expenditure and is equal to the sum of,

(a) the amount approved by the Minister for grant purposes for the period from January 1, 1991 to June 30, 1991 for the transportation of,

(i) resident-internal pupils and resident-external pupils of the board to and from school and from school to school, and

(ii) persons qualified to be resident pupils of the board to and from the schools and facilities referred to in subsection 166(2) of the Act and the centres referred to in subsection 166(3) thereof,

except where the parent or guardian of a pupil contributes, other than by taxation, to the cost of such transportation,

(b) the amount approved by the Minister for grant purposes for the period from January 1, 1991 to June 30, 1991, for board, lodging and weekly transportation to school and return of resident-internal pupils and resident-external pupils of the board,

(c) debt charges payable by the board or on its behalf by a municipality or a county in respect of the portion of a debenture approved by the Minister for grant purposes,

(d) the portion of the items referred to in clauses (a), (b) and (c) of the definition "capital appurtenances" that is approved by the Minister for grant purposes, other than capital projects eligible for grant under section 51 and the restoration of such items up to the amount of the proceeds of insurance in respect of their loss,

(e) the portion of the items referred to in clause (d) of the definition "capital appurtenances" that is approved by the Minister for grant purposes,

(f) the portion of the items referred to in clause (e) of the definition "capital appurtenances" that has not been designated by the board as O.E., is not eligible for grant under subsection 27(3) or section 51, and is approved by the Minister for grant purposes,

(g) the restoration of the items referred to in clauses (d) and (e) of the definition "capital appurtenances" up to the amount of the proceeds of insurance in respect of their loss,

(h) the lesser of,

(i) expenditure for items referred to in clause (e) of the definition "capital appurtenances" less the sum of,

(A) such expenditure included in clause (f) or (g),

(B) such expenditure eligible for grant under subsection 27(3) or section 51,

(C) such expenditure designated by the board as O.E., and

(D) current revenue from donations that is not deducted in the determination of current cost of operating under subclause (c)(xv) of the definition "current cost of operating" except such revenue from donations that is applied to expenditure for capital appurtenances that is other than expenditure for furniture and equipment included in subclause (i), and,

(ii) the sum of,

(A) current revenue from the sale or disposal of items referred to in clause (e) of the definition "capital appurtenances", and

(B) the product of $16 in the case of an elementary school pupil or $27 in the case of a secondary school pupil and the day school A.D.E. of resident-internal pupils of the board,

less the portion of the revenue from the sale or disposal of, and from insurance proceeds in respect of, capital appurtenances that is designated by the Minister as deductible from R.E.E.,

(i) the portion approved by the Minister for grant purposes of the capital element included in rent payable,

(j) the P.A.C. in respect of resident-external pupils of the board, and

(k) the portion of the expenditure for the relocation of portable classrooms that is not in excess of the product of $4,250 and the number of relocations approved by the Minister,

(l) the portion of the expenditure approved by the Minister for the training of teachers in the use of computer technology for instructional purposes,

(m) the portion of the expenditure approved by the Minister for the training of teachers in the use of technological equipment for instructional purposes,

less the sum of,

(n) the P.A.C. in respect of non-resident pupils of the board, and

(o) the portion of the capital element included in rent receivable that is designated by the Minister as deductible from R.E.E.;

"R.O.E." means recognized ordinary expenditure and is equal to the lesser of the O.E. and the sum of,

(a) the maximum recognized day school O.E.,

(b) the teacher qualifications and experience adjustment,

(c) the product of the portion of the summer school A.D.E. for grant purposes that is in respect of elementary school pupils of the board and $3,770,

(d) the recognized tuition fees, and

(e) the sum of,

(i) the portion of the expenditure that is approved by the Minister for training assistance of designated persons as specified in Ontario Regulation 705/87 (Training Assistance), and

(ii) the portion of the salaries, wages and benefits paid by the board to designated persons referred to in subclause (i) that is approved by the Minister and that is in respect of the portion of the designated person's contract time during 1991 that is specified, in a written agreement between the designated person and the board, as being directed towards training and released from board-assigned duties;

"recognized expenditure for textbooks" means the sum of,

(a) the lesser of,

(i) the expenditure of the board for textbooks for Ontario Academic Courses or courses leading to the Secondary School Honour Graduation Diploma that are listed in Circular 14 or are approved by the board under schedule 5 of Circular 14, and

(ii) the product of $5 and the day school A.D.E. of resident-internal pupils of the board, and

(b) the lesser of,

(i) the expenditure of the board for textbooks listed in Circular 14 or approved by the board under clause 3(b) of Circular 14, other than textbooks for Ontario Academic Courses or courses leading to the Secondary School Honour Graduation Diploma, that is in excess of the product of the day school A.D.E. of resident-internal pupils of the board and $13 in the case of elementary school pupils or $22 in the case of secondary school pupils, and

(ii) the product of the day school A.D.E. of resident-internal pupils of the board and $15 in the case of elementary school pupils or $12 in the case of secondary school pupils;

"recognized expenditure for transportation" means the sum of,

(a) the amount approved by the Minister for grant purposes for the period from July 1, 1991 to December 31, 1991 for the transportation of,

(i) resident-internal pupils and resident-external pupils of the board to and from school and from school to school, and

(ii) persons qualified to be resident pupils of the board to and from the schools and facilities referred to in subsection 166(2) of the Act and the centres referred to in subsection 166(3) thereof,

except where the parent or guardian of a pupil contributes, other than by taxation, to the cost of such transportation, and

(b) the amount approved by the Minister for grant purposes for the period from July 1, 1991 to December 31, 1991 for board, lodging and weekly transportation to school and return of resident-internal pupils and resident-external pupils of the board;

"recognized tuition fees" means the expenditure for tuition fees less the sum of,

(a) the product of $3,770 in the case of an elementary school pupil or $4,710 in the case of a secondary school pupil and the number by which the A.D.E. in respect of resident-external pupils of the board is increased for fee purposes by the application of factors determined under subsection 3(4) of Ontario Regulation /91 (Calculation of Fees for Pupils), and

(b) the sum of the amounts that are determined for the board, in respect of each of the boards with which the board has the same or part of the same area of jurisdiction, calculated as follows,

$$A \times (B - C)$$

where,

A = the portion of the A.D.E. calculated under section 2 of Ontario Regulation /91 (Calculation of Average Daily Enrolment) that is in respect of secondary school pupils who are resident-external pupils of the board and for whom fees are payable to the board that has the same or part of the same area of jurisdiction,

B = the tuition fee charged by the board that has the same or part of the same area of jurisdiction as determined under clause 3(1)(a) of Ontario Regulation /91 (Calculation of Fees for Pupils), and

C = the sum of $4,727 and the amounts per pupil that are set out in Columns 10 and 11 of Table 2 opposite the name of the board in Column 1 of Table 2,

and where the amount is negative, it shall be zero;

"resident-external pupil" of a board means a pupil whose fee is payable by the board;

"resident-internal pupil" of a board means a pupil, other than a non-resident pupil, who is enrolled at a school operated by the board;

"secondary school pupil" means a pupil who is enrolled in a school operated by,

(a) a secondary school board, or

(b) a board of education, a Roman Catholic school board or the public sector or the Roman Catholic sector of The Ottawa-Carleton French-language School Board for the purposes of receiving education in the last two years of the intermediate division or in the senior division;

"summer school A.D.E. for grant purposes" means,

(a) in respect of elementary school pupils, the portion of the A.D.E. calculated under section 3 of Ontario Regulation /91 (Calculation of Average Daily Enrolment) that is in respect of resident-internal pupils of the board enrolled in summer schools established by the board, in a course of study that the board is authorized or required to provide in its day school program in grades 1 to 8, and the course is approved by the Minister for grant purposes, and

(b) in respect of secondary school pupils, the portion of the A.D.E. calculated under section 3 of Ontario Regulation /91 (Calculation of Average Daily Enrolment) that is in respect of pupils enrolled in summer schools established by the board in a course for which credit is granted, and the course is approved by the Minister for grant purposes;

"teacher qualifications and experience adjustment" means the product of,

(a) the day school A.D.E. of resident-internal pupils of the board,

(b) the amount per pupil that is set out in Column 11 of Table 2 opposite the name of the board in Column 1 of Table 2, and

(c) where a strike or lockout of certain employees of the board occurs during the year, the ratio of the O.E. to the sum of the O.E. and the excess described as B in the definition "maximum recognized day school O.E.";

"tuition fees" means fees for instruction of pupils, less any P.A.C. that is included therein in respect of such pupils;

CONDITIONS

2. - (1) The legislative grant payable for 1991 to a board other than an isolate board or a board appointed under section 70 of the Act shall be the sum of the amounts calculated under sections 8 to 45 inclusive and section 51.

(2) The legislative grant payable for 1991 to an isolate board shall be the sum of the amounts calculated under sections 31 to 35 inclusive and section 47.

(3) The legislative grant payable for 1991 to a board appointed under section 70 of the Act shall be the sum of the amounts calculated under sections 49 and 50.

(4) Calculations under this Regulation shall, unless otherwise provided, be made using data for 1991.

3. For the purposes of this Regulation, The Metropolitan Toronto School Board and the boards of education as provided in section 118 of the Municipality of Metropolitan Toronto Act shall be deemed to be one divisional board of education and the area municipalities as provided in section 1 of that Act shall be deemed to be one urban municipality.

4. - (1) The legislative grant payable to a board of education or a Roman Catholic school board shall be calculated separately for elementary school purposes and for secondary school purposes.

(2) The legislative grant payable to a board for elementary school purposes shall be applied to elementary school purposes.

(3) The legislative grant payable to a board for secondary school purposes shall be applied to secondary school purposes.

5. - (1) Where in respect of a board the calculation made to determine a legislative grant described under a section of this Regulation results in a negative amount for elementary or secondary school purposes, the sum of the amounts calculated as payable under the other section or sections of this Regulation shall be reduced by the negative amount, and the remainder obtained thereby is the legislative grant payable to the board for elementary or secondary school purposes as the case may be.

(2) Where the remainder calculated under subsection (1) is a negative amount for elementary school purposes, the legislative grant payable to the board for secondary school purposes shall be reduced by the negative amount, and the remainder obtained thereby is the legislative grant payable to the board.

(3) Where the remainder calculated under subsection (1) is a negative amount for secondary school purposes, the legislative grant payable to the board for elementary school purposes shall be reduced by the negative amount, and the remainder obtained thereby is the legislative grant payable to the board.

(4) Notwithstanding subsections (1), (2) and (3), the legislative grant payable to a board shall not be less than the product of,

(a) the sum of the amounts calculated for the board under section 27 for elementary school purposes and for secodnary school purposes, and

(b) an estimate approved by the Minister of the average number of pupils enrolled on each school day in 1991 in the educational programs provided by the board in the facilities referred to in section 27 and who, except as to residence, would be qualified to be resident pupils of the board, divided by the average number of pupils enrolled on each school day in 1991 in the educational programs provided by the board in the facilities referred to in section 27.

6. - (1) Where a board fails to comply with the Acts administered by the Minister or the Regulations thereunder, the Minister may withhold the whole or any part of a legislative grant payable until the board has taken the action necessary to correct the condition that caused the grant to be withheld.

(2) Where the legislative grant payable under this Regulation is overpaid, the board shall refund the amount of the overpayment to the Province of Ontario.

(3) Where the legislative grant payable under this Regulation is underpaid, the amount of the underpayment shall be paid to the board.

(4) Where the amount payable to a board under a previous regulation was either overpaid or underpaid, the overpayment or underpayment, as the case may be, shall be deducted from or added to the legislative grant payable under this Regulation to the board that has jurisdiction in the area for which the adjustment is necessary.

(5) Where a board is convicted of an offence or is held by a court to have contravened an Act, the Minister may exclude from grant assistance, the expenditure by the board for legal fees payable and fines and damage awards imposed in respect of such conviction or contravention.

7. - (1) The calculation and payment to a board of the legislative grant for the year 1991 shall be made in accordance with the Regulation.

(2) The legislative grant payable under this Regulation shall be paid in the number of instalments and at the times designated by the Minister.

(3) The legislative grant payable under this Regulation shall be paid on an estimated basis during 1991 and such adjustments as may be necessary shall be made when the actual financial data and A.D.E. are available.

(4) Where the portion of the moneys appropriated by the legislature for legislative grants to boards for the provincial fiscal year 1991-92 that is allocated by the Minister to pay the balance owing under a regulation in respect of legislative grants for a previous year and the instalments payable during the provincial fiscal year 1991-92 under this Regulation except this subsection is more than sufficient or insufficient for such purposes, the Minister may increase or decrease, as the case may be, the total of the legislative grants payable under section 8 by the amount of such surplus or insufficiency by adjusting the mill rates referred to in the definition "MR".

CATEGORY 1 -- BASIC PER PUPIL GRANT

GRANT FOR RECOGNIZED ORDINARY EXPENDITURE

8. A board shall be paid a grant equal to the sum of,

(a) an amount calculated as follows,

R.O.E. = (Q x MR x E.A.)

where,

Q = the quotient, correct to five places of decimals, obtained by dividing R.O.E. by the sum of,

(i) the maximum recognized day school O.E.,

(ii) the amount determined in the definition "maximum recognized day school O.E." in respect of the portion of the formula therein described as

$$\left(B \times \frac{A}{B + C}\right)$$

(iii) the product of the day school A.D.E. of resident-external pupils of the board, and the sum of $3,770 in the case of an elementary school pupil or $4,710 in the case of a secondary school pupil and the amount per pupil that is set out in Column 10 of Table 2 opposite the name of the board in Column 1 of Table 2, and

(b) the product of 0.20 and the legislative grant to the board determined under section 40 of Ontario Regulation 98/87 (General Legislative Grants).

CATEGORY 2 -- BOARD SPECIFIC GRANTS

GRANT FOR FRENCH AS A FIRST LANGUAGE

9. A board shall be paid, in respect of schools and classes established under section 258 or 261 of the Act where French is the language of instruction, a grant equal to the eligible sum for French as a first language.

GRANT FOR SMALL SCHOOLS

10. A board shall be paid, in respect of the additional costs to the board of operating small isolated schools, a grant equal to the product of the day school A.D.E. of resident-internal pupils of the board and the amount per pupil that is set out in Column 2 of Table 2 opposite the name of the board in Column 1 of Table 2.

GRANT FOR SMALL BOARDS

11. A board shall be paid, in respect of the additional administrative costs of operating a board with a low enrolment, a grant equal to the product of the day school A.D.E. of resident-internal pupils of the board and the amount per pupil that is set out in Column 3 of Table 2 opposite the name of the board in Column 1 of Table 2.

GRANT FOR SMALL SECTIONS

12. A board shall be paid, in respect of the additional administrative costs of operating a section with a low enrolment, a grant equal to the product of the day school A.D.E. of resident-internal pupils of the board and the amount per pupil that is set out in Column 4 of Table 2 opposite the name of the board in Column 1 of Table 2.

GRANT FOR GOODS AND SERVICES

13. A board shall be paid, in respect of the additional costs to the board of purchasing goods and obtaining services in remote areas, a grant equal to the product of the day school A.D.E. of resident-internal pupils of the board and the amount per pupil that is set out in Column 5 of Table 2 opposite the name of the board in Column 1 of Table 2.

GRANT FOR COMPENSATORY EDUCATION

14. A board shall be paid, in respect of the additional costs to the board of providing compensatory education programs and services, a grant equal to the product of the day school A.D.E. of resident-internal pupils of the board and the amount per pupil that is set out in Column 6 of Table 2 opposite the name of the board in Column 1 of Table 2.

GRANT FOR DECLINING ENROLMENT

15. A board shall be paid, in respect of declining enrolment, a grant calculated as follows,

$$[(A \times C) + (B \times D)] \times E \times F$$

where,

$A = \left(\frac{\text{ADE 90}}{\text{ADE 91 + ADE.EB.91}} - 1 \right)$ correct to four places of decimals,

$B = \left(\frac{\text{ADE 89}}{\text{ADE 90 + ADE.EB.90}} - 1 \right)$ correct to four places of decimals,

C = 0.6 x G if A is greater than zero,

= 1.0 if A is equal to or less than zero,

D = 0.3 x G if B is greater than zero,

= 0.0 if B is equal to or less than zero,

E = the sum of the day school A.D.E. of resident-internal pupils of the board and ADE.EB.91,

F = the sum of $3,770 for elementary school purposes or $4,710 for secondary school purposes and the amount per pupil that is set out in Column 10 of Table 2 opposite the name of the board in Column 1 of Table 2,

G = 1.0 if E is less than or equal to 4,000,

= 0.5 if E is greater than or equal to 14,000,

= $1 - \frac{E - 4{,}000}{20{,}000}$, correct to two places of decimal, if E is greater than 4,000 but less than 14,000

where,

ADE 91 means the average daily enrolment for 1991 calculated under section 2 of Ontario Regulation /91 (Calculation of Average Daily Enrolment) that is in respect of resident-internal and non-resident pupils of the board,

ADE 90 and ADE 89 means the average daily enrolment for 1990 and 1989 respectively in respect of resident-internal and non-resident pupils, calculated under section 2 of Ontario Regulation 127/85 (Calculation of Average Daily Enrolment),

ADE.EB.91 and ADE.EB.90 mean the amounts by which ADE 91 and ADE 90 respectively were reduced as a result of the transfer to a Roman Catholic school board of a secondary school referred to in section 40, and

where the amount calculated under this section is a negative amount, it shall be zero;

CATEGORY 3 -- PROGRAM SPECIFIC GRANTS

GRANT FOR FRENCH AS A SECOND LANGUAGE

16.- (1) A board shall be paid, in respect of instruction in French in classes established for pupils whose first language is not French, a grant calculated as follows,

$$A - \left(\frac{A}{100 \times B} \times MR1 \times E.A. \right)$$

where,

A = the eligible sum for French as a second language,

B = the sum of,

(i) the day school A.D.E. of resident-internal pupils of the board, and

(ii) the day school A.D.E. of non-resident pupils of the board.

(2) Where, in 1991, a board offers for the first time in a secondary school other than a French-language secondary school or a school having a French-language instructional unit, a course for which credit may be granted and in which French is the language of instruction for pupils whose first language is not French, and the course is in a subject other than French or is a special course in the subject of French designed for graduates of an elementary school program of extended or immersion French, the board shall be paid a grant of $3,374 for each such course except that such grant shall not be paid in respect of a course that increases the total number of such courses in a grade at the school to more than four.

GRANT FOR NATIVE AS A SECOND LANGUAGE

17. - (1) A board shall be paid, in respect of Native as a second language instruction, a grant calculated as follows,

$$A - \left(\frac{A}{100 \times B} \times MR1 \times E.A. \right)$$

where,

A = the eligible sum for Native as a second language,

B = the sum of,

(i) the day school A.D.E. of resident-internal pupils of the board, and

(ii) the day school A.D.E. non-resident pupils of the board.

(2) A board shall be paid, in respect of Native as a second language instruction, a grant equal to the product of $200 and the number of resident-internal and non-resident pupils of the board who on the last school day of September, 1991 are registered in a Native as a second language program conducted by the board.

GRANT FOR ADDITIONAL LANGUAGE INSTRUCTION

18. A board shall be paid, in respect of the additional costs to the board of providing language instruction programs for pupils whose first language is neither English nor French in order that they may take advantage of regular instruction in the school, a grant equal to the product of the day school A.D.E. of resident-internal pupils of the board and the amount per pupil that is set out in Column 7 of Table 2 opposite the name of the board in column 1 of Table 2.

GRANT FOR MIXED LANGUAGE SECONDARY SCHOOLS

19. A board shall be paid, in respect of the additional costs to the board of providing courses in the minority language of a mixed language secondary school, a grant equal to the product of the day school A.D.E. of resident-internal pupils of the board and the amount per pupil that is set out in Column 8 of Table 2 opposite the name of the board in Column 1 of Table 2.

GRANT FOR FULL-DAY KINDERGARTEN

20. A board shall be paid a grant calculated as follows,

$$A - \left(\frac{A}{100 \times B} \times MR3 \times E.A. \right), \text{ or zero if such calculation is negative}$$

where,

A = the eligible sum for full-day kindergarten,

B = the sum of,

(a) the day school A.D.E. of resident-internal pupils of the board, and

(b) the day school A.D.E. of non-resident pupils of the board.

GRANT FOR REDUCTION IN CLASS-SIZE IN GRADES 1 AND 2

21. A board shall be paid a grant equal to the sum of,

(a) the product of 1.575 and the portion of the grant payable to the board that is calculated under clause 20(b) of Ontario Regulation 141/90 (General Legislative Grants), and

(b) the product of,

(i) the number of resident-internal and non-resident pupils of the board who, on the last school day of September, 1991, are enrolled in the primary division in the first two years of the program of studies immediately following kindergarten in a class other than a self-contained class for exceptional pupils,

(ii) 0.4, and

(iii) the lesser of,

a. $700, and

b. $\left(\frac{1}{A} - \frac{1}{28.2}\right)$ x $48,200, or zero if such calculation is negative

where,

A = the average class-size for pupils enrolled in the primary division in the first two years of the program of studies immediately following kindergarten and is calculated by dividing the number of pupils determined under subclause (i) by the number of regular classroom teachers or portions thereof employed and assigned by the board to teach pupils described under subclause (i), and the calculation so determined is subject to the approval of the Minister.

GRANT FOR TEXTBOOKS

22. A board shall be paid a grant equal to an amount calculated as follows,

$$A - \left(\frac{A}{100 \times B} \times MR1 \times E.A.\right)$$

where,

A = the recognized expenditure for textbooks,

B = the day school A.D.E. of resident-internal pupils of the board.

GRANT FOR RECOGNIZED EXTRAORDINARY EXPENDITURE

23. A board shall be paid a grant calculated as follows,

$$\left[A - \left(\frac{A}{100 \times B} \times MR1 \times E.A.\right)\right] + \left[C - \left(\frac{C}{100 \times B} \times MR2 \times E.A.\right)\right]$$

where,

A = first level R.E.E. calculated by subtracting the second level of R.E.E. from R.E.E.,

B = the sum of the day school A.D.E. of resident-internal pupils of the board and the day school A.D.E. of resident-external pupils of the board,

C = second level R.E.E. calculated as,

D - (268 x B), or zero if such calculation is negative,

D = the sum of the amounts included in clauses (a), (b) and (c) of the definition "R.E.E.", exclusive of debt charges in respect of debentures for which debt charges become payable for the first time after the 31st day of December, 1976,

24. A board shall be paid, in respect of the transportation of pupils for the period from July 1, 1991 to December 31, 1991, a grant equal to the sum of,

(a) the lesser of,

(i) the recognized expenditure for transportation, and

(ii) the product of,

a. the amount per pupil that is set out in Column 2 of Table 3 opposite the name of the board in Column 1 of Table 3, and

b. the sum of the day school A.D.E. of resident-internal pupils of the board and the day school A.D.E. of resident-external pupils of the board, and

(b) the amount calculated as follows,

$$A - \left(\frac{A}{100 \times B} \times MR3 \times E.A.\right), \text{ or zero if such calculation is negative,}$$

where

A = the excess of recognized expenditure for transportation over the amount calculated in clause (a),

B = the sum of the day school A.D.E. of resident-internal pupils of the board and the day school A.D.E. of resident-external pupils of the board,

except that the grant paid under this section shall not be less than the product of 0.3 and the amount set out in Column 3 of Table 3 opposite the name of the board in Column 1 of Table 3.

GRANT FOR TECHNICAL EDUCATION

25. A board shall be paid, in respect of the additional costs to the board of providing technical education programs and services, a grant equal to the product of the day school A.D.E. of resident-internal pupils of the board and the amount per pupil that is set out in Column 9 of Table 2 opposite the name of the board in Column 1 of Table 2.

GRANTS FOR PROGRAMS IN LIEU OF PROVINCIAL SERVICES FOR BLIND AND DEAF

26.- (1) Where a board provides in its schools a special education program in lieu of an education program provided in a provincial school for the blind, deaf or deaf-blind or other program approved by the Minister, the board, subject to the approval of the Minister, shall be paid a grant equal to the product of,

(a) the sum of the number of teachers approved by the Minister and one half of the number of teacher assistants approved by the Minister employed by the board for the purpose of providing such a special education program, and

(b) $48,200 in the case of a program for elementary school pupils or $55,400 in the case of a program for secondary school pupils.

(2) Subject to the approval of the Minister, where a board employs a qualified interpreter to assist an exceptional pupil who is otherwise admissible to a provincial school who is identified by the board's identification placement and review committee, established under O. Reg. 554/81, as deaf or hard-of-hearing or employs a qualified transcriber to assist the teacher of an exceptional pupil who is identified by the board's identification placement and review committee as blind, the board shall be paid a grant calculated as follows:

$$A - \left(\frac{A}{100 \times B} \times MR3 \times E.A.\right), \text{ or zero if such calculation is negative}$$

where,

A = the sum of,

(a) the number of interpreters approved by the Minister multiplied by $34,000, and

(b) number of transcribers approved by the Minister multiplied by $28,000.

B = the sum of,

(a) the day school A.D.E. of resident-internal pupils of the board, and

(b) the day school A.D.E. of non-resident pupils of the board.

GRANTS FOR EDUCATION PROGRAMS IN CARE, TREATMENT AND CORRECTIONAL FACILITIES

27. - (1) Where a board employs a teacher to provide an educational program in,

(a) a psychiatric facility,

(b) an approved charitable institution as defined in the Charitable Institutions Act;

(c) an agency approved under subsection 8(1) of Part I (Flexible Services) of the Child and Family Services Act, 1984;

(d) an approved home as defined in the Homes for Retarded Persons Act;

(e) a place of temporary detention, open custody or secure custody continued or established under subsection 85(1) of Part IV (Young Offenders) of the Child and Family Services Act, 1984;

(f) a home for special care approved or licensed under the Homes for Special Care Act;

(g) a Crippled Children's Treatment Centre classified as a Group K Hospital under the Public Hospitals Act;

(h) The Hospital for Sick Children, Toronto;

(i) The Children's Hospital of Eastern Ontario, Ottawa;

(j) Bloorview Children's Hospital, Toronto;

(k) Children's Hospital of Western Ontario, London;

(l) Lyndhurst Hospital, Toronto;

(m) a hospital in which an education program is discontinued subsequent to December, 1980 as a result of dissolution of a board established under section 70 of the Act;

(n) a home approved or licensed under the Nursing Homes Act,

(o) a correctional institution as defined in the Ministry of Correctional Services Act;

(p) a place of secure or open custody designated under section 24 of the Young Offenders Act (Canada) or place of temporary detention designated under subsection 7(1) of that Act.

that is situated within the area of jurisdiction of the board and in which no education program is provided by the Ministry and the Minister approves such education program, the board shall be paid a grant equal to,

(q) the expenditure in 1991 for salary and related employee benefits of the teacher and an additional amount not in excess of $2,500 per teacher in respect of the expenditure of the board for administrative, consultative and supervisory services, for replacement of furniture and equipment and for the purchase of instructional supplies in respect of such program, and

(r) expenditure in 1991 for salary and related employee benefits of a teacher-aide to assist a teacher in the provision of such educational program and an additional amount not in excess of $1,220 for each such teacher-aide.

(2) The approval of the Minister referred to in subsection (1) shall be given only where the board has entered into a written agreement with the facility, home or institution, or the administrator thereof, setting out the responsibilities of the facility, home or institution for the provision of accommodation and the responsibilities of the board for the provision of the education program, including the number of teachers that the board agrees to provide.

(3) Where a board referred to in subsection (1) incurs an expenditure for furniture or equipment or both for a classroom for an education program referred to in subsection (1), the board shall be paid a grant equal to the approved portion of such expenditure, except that the grant in respect of furniture and equipment for the classroom shall in no case exceed $3,300.

(4) Where a board enters into a written agreement with a facility or hospital referred to in subsection (1), or with the administrator of such facility, to provide an educational program that was previously provided in the facility or hospital by the Ministry and the Minister approves such education program, the Minister may pay the board, in lieu of other grants payable under this Regulation in respect of the program, an amount equal to the operating cost that is approved by the Minister for the program.

GRANT FOR SUMMER SCHOOL FOR SECONDARY SCHOOL PUPILS, CONTINUING EDUCATION AND DRIVER EDUCATION

28. A board shall be paid a grant equal to the greater of,

(a) the product of,

(i) $2,257, and

(ii) the sum of the continuing education A.D.E. for grant purposes for the board, the portion of the summer school A.D.E. for grant purposes that is in respect of secondary school pupils of the board and the portion of the A.D.E. calculated under clause 3(a) of Ontario Regulation /91 (Calculation of Average Daily Enrolment) that is in respect of secondary school pupils who are enrolled in day school and who are enrolled in the classroom instruction portion of a course in driver education, and

(b) the product of,

(i) $3,770 in the case of elementary school pupils other than elementary school pupils enrolled in courses for which credit is granted in the intermediate division or $4,710 in the case of secondary school pupils or elementary school pupils enrolled in courses for which credit is granted in the intermediate division,

(ii) the quotient obtained by dividing the grant payable to the board under section 8 by the R.O.E., and

(iii) the A.D.E. calculated in subclause (a)(ii).

GRANT FOR HERITAGE LANGUAGE

29. Where a board conducts classes for heritage language instruction in a language other than English or French that are approved by the Minister, the board shall be paid a grant in respect of each such class that is equal to the product of $41 and the number of hours of classroom instruction except that where the quotient obtained by dividing the number of elementary school pupils enrolled in all such classes conducted by the board by the number of such classes is less than 25, the $41 per hour rate is reduced by the product of $1.00 and the difference between such quotient and 25.

ASSISTANCE FOR COST OF EDUCATION AND FOR BOARD, LODGING AND TRANSPORTATION

30. - (1) For the purpose of sections 31 to 38 inclusive,

(a) "cost of education" means an amount equal to the fee calculated under sections 3 or 4, as the case requires, of Ontario Regulation /91, (Calculation of Fees for Pupils);

(b) "Crown establishment" means an establishment maintained by a Department of the Government of Canada, a Crown company, The Royal Canadian Mounted Police or Atomic Energy of Canada Limited, on lands held by the Crown in right of Canada that are not assessable for school purposes, and includes a reserve as defined in the Indian Act (Canada);

(c) "Ontario Government establishment" means an establishment maintained by a Ministry of the Government of Ontario on lands held by the Crown in right of Ontario or by Ontario Hydro on lands held by it and in respect of which no payment is made under the provisions of subsection 45(9) of the Power Corporation Act.

(2) For the purposes of sections 31 to 38 inclusive, a person shall be considered not to reside in an Ontario Government establishment where the person resides in a residence owned by the person on lands that are within the Ontario Government establishment.

31. Where a pupil who is not resident in a Crown Establishment resides in a territorial district on land that is not part of a,

(a) school section and the pupil attends a public school,

(b) school section or separate school zone and the pupil attends a separate school, or

(c) secondary school district and the pupil attends a secondary school

operated by a board, the Minister shall pay the board the cost of education of the pupil.

32. Where a pupil, whose parent or guardian resides on land that is not rateable for school purposes, resides in an Ontario Government establishment and attends a school operated by a board, the Minister shall pay the board the cost of education of the pupil.

33. Where a pupil,

(a) who is resident within,

(i) a psychiatric facility,

(ii) an approved charitable institution as defined in the Charitable Institutions Act,

(iii) an agency approved under subsection 8(1) of Part I (Flexible Services) of the Child and Family Services Act, 1984;

(iv) an approved home as defined in the Homes for Retarded Persons Act,

(v) a home for special care approved or licensed under the Homes for Special Care Act,

(vi) a home approved or licensed under the Nursing Homes Act, or

(vii) a place of secure custody or open custody designated under section 24 of the Young Offenders Act (Canada) or place of temporary detention designated under subsection 7(1) of that Act;

(b) who is detained in a place of temporary detention, open custody or secure custody continued or established under subsection 85(1) of Part IV (Young Offenders) of the Child and Family Services Act, 1984;

(c) who is detained in a correctional institution as defined in the Ministry of Correctional Services Act;

(d) who is placed in an approved home as defined in the Mental Hospitals Act; or

(e) who is a ward of the Crown under Part III (Child Protection) of the Child and Family Service Act, (1984), a ward of a children's aid society or in the care of a children's aid society and who has not been placed for adoption on a probationary basis,

attends a day school operated by a board and the pupil is registered as a non-resident pupil in respect of whom no fee is receivable from Canada under an agreement made pursuant to section 164 or 165 of the Act the Minister shall pay the board the cost of education of the pupil.

34. Where a board provides transportation to and from school or from school to school for a pupil for whom the Minister pays the cost of education, the Minister shall pay the board an amount equal to the amount that would be approved by the Minister for grant purposes for transportation if the pupil were a resident pupil of the board.

35. Where under subsection 78(3), 166(8) or (11) of the Act, a board reimburses a parent or guardian of a pupil for whom the Minister pays the cost of education for the cost of board and lodging and transportation once a week from the pupil's residence to school and return, the Minister shall pay the board an amount approved by the Minister for grant purposes of the expenditure in respect of the pupil for board, lodging and transportation.

PAYMENTS TO GOVERNING AUTHORITIES

36. Where a pupil, who is not a resident in a Crown Establishment attends a school supported by local taxation in Manitoba or Quebec, and the pupil resides in a territorial district on land that is not part of a,

(a) school section or separate school zone and the pupil attends an elementary school, or

(b) secondary school district and the pupil attends a secondary school,

the Minister shall pay the governing authorities of the school the amount agreed upon between the governing authorities of the school and the Minister.

37. Where a pupil,

(a) resides in a territorial district;

(b) is resident in a school section, a separate school zone or a Crown establishment; and

(c) attends an elementary school that is supported by taxation in Manitoba or Quebec,

and, where in the opinion of the Minister,

(d) daily transportation to the elementary school that the pupil would be required to attend in Ontario is impracticable due to distance and terrain, and

(e) the provision of board, lodging and transportation once a week is impracticable because of the age or handicap of the pupil,

the Minister shall pay the governing authorities of the elementary school in respect of the education and related costs of such pupil amounts agreed upon between the governing authorities of the elementary school and the Minister.

38. Where a pupil,

(a) resides in a territorial district;

(b) is not resident in a school section, a separate school zone or a Crown establishment; and

(c) attends a school operated by the Indian Affairs Branch of the Department of Indian Affairs and Northern Development on a reserve,

the Minister shall pay the Crown in right of Canada in respect of the education of such pupil an amount agreed upon between the Department of Indian Affairs and Northern Development and the Minister.

ASSISTANCE FOR OPEN-ACCESS TUITION FEES

39.- (1) A board other than a board referred to in subsection (2) shall be paid a grant equal to the sum of the amounts that are determined in respect of each of the boards with which the board has substantially the same or part of the same area of jurisdiction, calculated as follows,

$$A \times (B - D)$$

where A and B have the same meaning as in clause (b) of the definition "recognized tuition fees", and where,

D = the greater of,

(i) the amount referred to as C in clause (b) of the definition "recognized tuition fees", and

(ii) the tuition fee that would be charged by the board for a non-resident pupil of the board as determined under clause 3(1)(a) of Ontario Regulation /91 (Calculation of Fees for Pupils),

and where the amount is negative, it shall be zero.

(2) A Roman Catholic school board to which subsection 136g(4) of the Act applies shall be paid a grant equal to the sum of the amounts that are determined in respect of each of the public boards with which the board has substantially the same or part of the same area of jurisdiction, calculated as follows,

$$A \times (B - C) \times \left(1 - \frac{E}{F}\right)$$

where A, B, and C have the same meaning as in clause (b) of the definition "recognized tuition fees", and where,

E = the quotient obtained by dividing the E.A. for the Roman Catholic school board by the day school A.D.E. of resident-external pupils of the Roman Catholic school board, and

F = the quotient obtained by dividing the E.A. for the public board with which the Roman Catholic school board has substantially the same or part of the same area of jurisdiction by the sum of the day school A.D.E. of resident-internal pupils and the day school A.D.E. of resident-external pupils of the public board.

ASSISTANCE FOR EN BLOC TRANSFER

40.- (1) A public board set out in Column 1 of Table 4 shall be paid a grant set out opposite in Column 2 of Table 4 in respect of the transfer, as an entire educational program, of one or more secondary schools operated by the public board to a Roman Catholic school board by agreement between the public board and the Roman Catholic school board and the transfer is approved by the Minister, to assist the public board in offsetting operating costs in respect of employee salaries and benefits and administrative and other expenditures that are related to the operation of the school or schools and that could not be transferred to the Roman Catholic school board.

(2) The Carleton Board of Education, The Carleton Roman Catholic Separate School Board, The Ottawa Board of Education and The Ottawa Roman Catholic Separate School Board shall be paid a grant set out in Column 2 of Table 4 opposite the name of the board in Column 1 of Table 4 in respect of the transfer, as an entire educational program, of one or more schools to The Ottawa-Carleton French-language School Board to assist in offsetting operating costs in respect of employee salaries and benefits and administrative and other expenditures that are related to the operation of the school or schools and that could not be transferred to The Ottawa-Carleton French-language School Board.

SECONDARY SCHOOL REORGANIZATION GRANT

41. Where on or after the first day of January 1987, as a result of the reorganization of a French-English mixed secondary language school operated by the board prior to September 1, 1985, a board establishes a French-language secondary school under section 261 of the Act, a grant, subject to the approval of the Minister, is payable to the board as follows,

(a) where such school commenced operation in 1987, 1988, or 1989,

(i) $485 per day school pupil enrolled at the school on the last day in September of 1991 where such enrolment is 100 or fewer; or

(ii) the lesser of $60,700 and the amount of $42,400 plus $61 per day school pupil enrolled at the school on the last day in September of 1991 where such enrolment is greater than 100,

(b) where such school commenced operation in 1990,

(i) $970 per day school pupil enrolled at the school onthe last day in September of 1991 where such enrolment is 100 or fewer; or

(ii) the lesser of $121,400 and the amount of $84,800 plus $122 per day school pupil enrolled at the school on the last day in September of 1991 where such enrolment is greater than 100, and

(c) where such school commences operation in 1991,

(i) $1,455 per day school pupil enrolled at the school onthe last day in September 1991 where such enrolment is 100 or fewer, or

(ii) the lesser of $182,100 and the amount of $127,200 plus $183 per day school pupil enrolled at the school on the last day in September 1991 where such enrolment is greater than 100.

ADJUSTMENT IN RESPECT OF CHANGE IN TAX REVENUE

42. For the purpose of this section and section 43,

(a) "equalized assessment for a board for 1990" means equalized assessment for a board as defined in Ontario Regulation 141/90 (General Legislative Grants) except that equivalent assessment for a municipality or locality shall be calculated using the rate levied in 1990 rather than the rate levied in 1989;

(b) "change in taxation for 1990" for a board is the amount calculated as follows,

$$\frac{A - B}{A} \times C$$

where,

A = the equalized assessment for the board for 1990 that is calculated using, for each organized municipality within the jurisdiction of the board,

I. the assessment for 1990,

II. the tax levied under subsections 161(12) and (13) of the Municipal Act that is allocated or paid to the board in 1990, and

III. the payment in lieu of taxes for 1990 payable to the board,

as shown in the audited financial report of such municipality for 1990,

B = the equalized assessment for the board for 1990,

C = the amounts the board requisitioned on, or levied or caused to be levied in, the municipalities and localities within the jurisdiction of the board,

and the amount calculated may be a positive or negative amount;

(c) "net adjustment in tax revenue" in respect of a board is calculated as follows,

$$C - B - A$$

where,

A = the change in taxation for 1990 for the board,

B = taxes receivable in 1990 under section 34 of the Assessment Act,

C = amounts charged to the board by a municipality in 1990 under section 465 of the Municipal Act,

and the amount calculated may be a positive or negative amount; and

(d) "net expenditure for 1990" means, in respect of a board, the excess of,

(i) the sum of the current expenditure for 1990, amounts provided in 1990 for reserves and reserve funds, and tax adjustments charged to the board in 1990,

over,

(ii) current revenue for 1990 including transfers in such year from reserves and other funds and excluding current revenue from taxes, subscriptions in lieu of taxes, payments in lieu of taxes and trailer fees;

(e) "net recognized expenditure for 1990" means the excess of the sum of R.O.E., R.E.E., expenditure approved for capital project grants, recognized expenditure for textbooks, the eligible sum for full-day kindergarten, the eligible sum for French as a second language and the eligible sum for Native as a second language as defined in section 1 of Ontario Regulation 141/90 (General Legislative Grants), taxes receivable in 1990 under section 34 of the Assessment Act, and amounts charged to the board by a municipality in 1990 under section 465 of the Municipal Act over the sum of grants payable under Sections 8, 19, 21, 24 and 51 and subsections 15(1) and 16(1) of such Regulation, as adjusted under Section 43 thereof.

43. In respect of a board an amount calculated as follows;

$$A \times \frac{B}{C}$$

where,

A = the net adjustment in the tax revenue for the board determined under clause 42 (c),

B = the net recognized expenditure for 1990 for the board determined under clause 42 (e), and

C = the net expenditure for 1990 for the board determined under clause 42 (d),

shall,

(a) where the calculation results in a positive amount, be added to the grants payable to the board; and

(b) where the calculation results in a negative amount, be deducted from the grants payable to the board.

ASSISTANCE IN RESPECT OF DEBENTURES

44. A board shall be paid a grant equal to the sum of,

(a) the portion acceptable to the Minister in respect of expenditure for debt charges on debentures issued by the board, or on its behalf, on a secondary school building that is being used jointly by a public board and a Roman Catholic school board, and

(b) the lesser of the amounts determined by the following calculations:

(i) A - (0.000097 x E.A.), or zero if such calculation is negative, and

(ii) $A - \left(\frac{A}{B \times 25} \times MR1 \times E.A. \right)$, or zero if such calculation is negative,

where,

$A = A^1 + A^2 - A^3 - A^4$

A^1 = the portion acceptable to the Minister in respect of expenditure for debt charges on debentures issued by the board, or on its behalf, prior to the first day of April, 1980 that is not approved by the Minister for inclusion in R.E.E.,

A^2 = in the case of a Roman Catholic school board, the portion acceptable to the Minister in respect of payments made to a public board or a diocese in respect of debt charges on debentures related to a lease or purchase of a school building,

A^3 = the portion of the debt charges included in A^1 that is in respect of debt charges described in clause (a),

A^4 = in the case of a public board, the portion acceptable to the Minister in respect of payments received from a Roman Catholic school board in respect of debt charges on debentures related to a lease or purchase of a school building,

B = day school A.D.E. of resident-internal pupils of the board.

SPECIAL COMPENSATION FOR POOLING

45. A public board set out in Column 1 of Table 1 shall be paid a grant in the amount set out opposite in Column 2 of Table 1 in respect of the assessment and tax adjustments effected by Ontario Regulation 723/89 and Ontario Regulation 724/89.

GRANT FOR AN ISOLATE BOARD

46. For the purpose of section 47,

(a) "local taxation for grant purposes" means, the sum of,

(i) the payment in lieu of taxes receivable by the isolate board,

(ii) the portion of tax levied under subsections 161(12) and (13) of the Municipal Act that is allocated or paid to the isolate board, and

(iii) the sum of the products obtained by multiplying, for each municipality or locality within the area of jurisdiction of the isolate board,

a. the quotient obtained by dividing the product of 100 and the assessment by the A.E.F. for grant purposes, and

b. .006030 for elementary school purposes, or .004850 for secondary school purposes,

except where the municipality or locality is within the area of jurisdiction of a divisional board of education or a district or county combined separate school board, in which case the amount determined for the municipality or locality for the purpose of this subclause shall be the product of the assessment for the municipality or locality, 0.001 and the mill rate levied on residential property in the municipality or locality for elementary or secondary school purposes as the case may be in respect of such divisional board or district or county separate school board;

(b) "net expenditure" means, the positive or negative sum obtained by subtracting from the isolate board's expenditure that is acceptable to the Minister, an amount that is acceptable to the Minister as revenue of the isolate board from grant payable under sections 31 to 35 inclusive and from sources other than local taxation and legislative grants.

47. - (1) Where, in respect of an isolate board except an isolate board referred to in subsection (3), the net expenditure exceeds the local taxation for grant purposes a grant equal to such excess shall be paid to the isolate board.

(2) Where, in respect of an isolate board except an isolate board referred to in subsection (3) the local taxation for grant purposes exceeds the net expenditure, a portion of the legislative grants paid to the isolate board in previous years equal to such excess shall be paid by the isolate board to the Province of Ontario.

(3) Where in the year 1991,

(a) a district school area board is elected for a new district school area, a secondary school board is formed for a new secondary school district or a separate school board is elected for a new separate school zone;

(b) information respecting the totals of the commercial assessment and of the residential and farm assessment rateable for public school purposes in the district school area, for secondary school purposes in the secondary school district or for separate school purposes in the separate school zone, as the case may be, is not available prior to the 1st day of July; and

(c) such isolate board commences to operate a school on or after the 1st day of July or enters into an agreement with another board for the education in such year of its resident pupils,

the isolate board shall be paid a grant equal to its net expenditure.

GRANT FOR A BOARD ON TAX EXEMPT LAND

48. For the purposes of sections 49 and 50, "cost of operating" means the excess of,

(a) the current expenditure that is acceptable to the Minister for grant purposes excluding expenditure for debt charges, capital appurtenances, restoration of destroyed and damaged capital appurtenances, capital element included in rent, provision for a reserve for working funds, provisions for reserve funds and P.A.C. for resident-external pupils,

over the sum of,

(b) current revenue from sources other than from,

(i) legislative grants,

(ii) the organization for which the board was established, and

(iii) refunds of expenditure, no part of which is eligible for grant; and

(c) the excess of current expenditure for,

(i) transportation of pupils, and

(ii) board, lodging and weekly transportation of pupils,

over, in each case, the amount approved by the Minister for such purpose.

49. A board that is appointed under section 70 of the Act, other than a board that operates a school in a sanatorium, a hospital, a crippled children's treatment centre or a centre for the treatment of cerebral palsy, shall be paid a grant of fifty per cent of the lesser of,

(a) the board's cost of operating; and

(b) the sum of,

(i) the product of $3,823 in the case of an elementary school pupil or $4,725 in the case of a secondary school pupil and the sum of,

a. the A.D.E. calculated under section 2 of Ontario Regulation /91 (Calculation of Average Daily Enrolment),

b. the continuing education A.D.E. for grant purposes,

c. the A.D.E. calculated under section 3 of Ontario Regulation /91 (Calculation of Average Daily Enrolment) that is in respect of enrolment of pupils of the board in summer schools conducted by the board in a course for which credit is granted or in a course that the board is authorized or required to provide in its day school program in grades 1 to 8, and the course is approved by the Minister for grant purposes, and

d. the A.D.E. calculated under clause 3 (a) of Ontario Regulation /91 (Calculation of Average Daily Enrolment) that is in respect of enrolment of pupils of the board in the classroom instruction portion of a course of driver education conducted by the board,

(ii) the tuition fees payable by the board,

(iii) the portion approved by the Minister for grant purposes of the board's expenditure for the transportation of pupils.

50. A board that is appointed under section 70 of the Act and that operates a school in a sanatorium, a hospital, a crippled children's treatment centre or a centre for the treatment of cerebral palsy shall be paid a grant of,

(a) 80 per cent of the salaries of teachers and temporary teachers for the current year;

(b) 80 per cent of the expenditure for the current year approved by the Minister for grant purposes for transportation of pupils, and board, lodging and weekly transporation of pupils; and

(c) 50 per cent of the excess of,

(i) the sum of the cost of operating for the current year and the revenue for the current year referred to in clause 48 (b),

over,

(ii) expenditure for the current year for,

a. salaries of teachers and temporary teachers,

b. transportation of pupils, and

c. board, lodging and weekly transportation of pupils.

CATEGORY 4 - CAPITAL GRANTS

CAPITAL PROJECTS GRANTS

51. - (1) A board shall be paid a grant in respect of each project of the board for the acquisition of capital appurtenances that is approved by the Minister for direct capital grant financing, calculated as follows,

$$A - \left(\frac{A}{100 \times B} \times C \times E.A. \right)$$

where,

A = the lesser of the project cost approved by the Minister for grant purposes and the expenditure of the board that is the sum of,

(i) current expenditure on the project, and

(ii) expenditure on the project in 1991 and prior years from funds other than current revenue except expenditure for which a grant is payable under a previous regulation,

B = the sum of,

(i) the day school A.D.E. of resident-internal pupils of the board, and

(ii) the day school A.D.E. of resident-external pupils of the board,

C = the amount determined as follows,

(i) .000010 in respect of a project for provision of a secondary school, or an addition thereto, operated under Part XI of the Act, or

(ii) .000077 in respect of a growth related project for the provision of a secondary school, or an addition thereto, or a secondary school site approved by the Minister on or after April 20, 1989 and is a project other than a project referred to in (i), or

(iii) .000144 in respect of a growth related project for the provision of an elementary school, or an addition thereto, or an elementary school site approved by the Minister on or after April 20, 1989, or

(iv) zero in respect of a project for the provision of a child care centre, or

(v) .000048 in respect of other projects for secondary school purposes, or

(vi) .000090 is respect of other projects for elementary school purposes.

(2) A board shall be paid, in respect of each project of the board approved by the Minister for grant purposes for the renewal of technological equipment, a grant equal to the lesser of $12,500 and the amount approved by the Minister as contributions made by business, industry and labour to the board for such project.

TABLE 1

SPECIAL COMPENSATION FOR POOLING

Column 1 BOARDS OF EDUCATION	Column 2 SPECIAL COMPENSATION
Espanola	
- Elementary Schools	20,260
- Secondary Schools	-
Hamilton	
- Elementary Schools	561,853
- Secondary Schools	360,238
Kapuskasing	
- Elementary Schools	57,575
- Secondary Schools	45,065
Metropolitan Toronto	
- Elementary Schools	2,361,583
- Secondary Schools	3,438,808
Sault Ste Marie	
- Elementary Schools	136,030
- Secondary Schools	75,347
Stormont, Dundas and Glengarry	
- Elementary Schools	58,836
- Secondary Schools	77,896
Sudbury	
- Elementary Schools	214,574
- Secondary Schools	215,817
Timmins	
- Elementary Schools	200,026
- Secondary Schools	184,140
Windsor	
- Elementary Schools	53,557
- Secondary Schools	232,720
York County	
- Elementary Schools	62,129
- Secondary Schools	153,302

TABLE 2
1991 SELECTED GRANTS ($'S PER PUPIL)

(1)	(2) SMALL SCHOOLS	(3) SMALL BOARD	(4) SMALL SECTIONS	(5) GOODS & SERVICES	(6) COMP. EDUCATION	(7) LANGUAGE INSTRUCTION	(8) MIXED SCHOOLS	(9) TECHNICAL EDUCATION	(10) TOTAL	(11) QUALIFICATIONS & EXPERIENCE
BOARDS OF EDUCATION										
ATIKOKAN										
Elementary	-	371.60	-	348.81	105.00	-	-	-	825.41	76.43
Secondary	1,130.01	567.90	-	444.68	66.00	-	-	153.26	2,361.85	-
BRANT										
Elementary	-	-	-	-	-	-	-	-	-	87.12
Secondary	-	-	-	-	-	6.57	-	-	6.57	48.83
BRUCE										
Elementary	7.92	-	-	8.40	-	-	-	-	16.32	-
Secondary	102.01	49.48	-	10.00	-	-	-	-	161.49	59.01
CARLETON										
Elementary	-	-	-	-	-	-	-	-	-	32.60
Secondary	-	-	-	-	-	40.27	-	-	40.27	10.51
CENTRAL ALGOMA										
Elementary	35.44	133.58	-	329.10	105.00	-	-	-	603.12	227.11
Secondary	-	220.83	-	419.90	66.00	-	-	257.85	964.58	82.41
CHAPLEAU										
Elementary	-	604.41	-	344.30	105.00	-	-	-	1,053.71	-
Secondary	1,471.93	445.95	509.74	434.98	66.00	-	1,496.67	42.74	4,468.01	-
COCHRANE IROQUOIS FALLS										
Elementary	-	146.66	-	340.72	105.00	-	-	-	592.38	52.05
Secondary	257.81	210.70	65.50	431.73	66.00	-	330.55	80.41	1,442.70	109.43
DRYDEN										
Elementary	131.57	84.39	-	348.81	175.00	-	-	-	739.77	40.27
Secondary	370.47	154.51	-	444.68	112.00	-	-	-	1,081.66	-
DUFFERIN										
Elementary	-	17.14	-	-	-	-	-	-	17.14	14.52
Secondary	-	101.34	-	-	-	-	-	27.95	129.29	-
DURHAM										
Elementary	-	-	-	-	-	-	-	-	-	-
Secondary	-	-	-	-	-	-	-	-	-	-
EAST PARRY SOUND										
Elementary	94.25	77.53	-	285.39	69.00	-	-	-	526.17	9.86
Secondary	-	180.24	-	363.83	44.00	-	-	44.21	632.28	-
ELGIN										
Elementary	-	-	-	-	-	10.43	-	-	10.43	9.04
Secondary	8.12	14.04	-	-	-	-	-	4.61	26.77	-
ESPANOLA										
Elementary	77.29	159.69	-	285.39	105.00	-	-	-	627.37	26.85
Secondary	-	202.42	30.65	363.83	66.00	-	47.62	-	710.52	6.16
ESSEX										
Elementary	8.67	-	-	-	-	-	-	-	8.67	76.16
Secondary	-	-	-	-	-	-	-	-	-	139.72
FORT FRANCES RAINY RIVER										
Elementary	81.43	108.39	-	348.81	105.00	-	-	-	643.63	60.82
Secondary	258.89	168.16	-	444.68	66.00	-	-	63.49	1,001.22	47.48
FRONTENAC										
Elementary	30.92	-	4.49	5.70	69.00	-	-	-	110.11	64.52
Secondary	31.55	-	8.32	7.21	44.00	-	11.67	0.15	102.90	135.60
GERALDTON										
Elementary	507.07	295.08	-	348.81	105.00	-	-	-	1,255.96	209.03
Secondary	1,177.11	270.45	140.29	444.68	66.00	-	-	155.26	2,253.79	-
GREY										
Elementary	-	-	-	-	-	-	-	-	-	21.09
Secondary	-	2.24	-	0.10	-	-	-	-	2.34	71.89

TABLE 2
1991 SELECTED GRANTS ($'S PER PUPIL)

(1) BOARDS OF EDUCATION	(2) SMALL SCHOOLS	(3) SMALL BOARD	(4) SMALL SECTIONS	(5) GOODS & SERVICES	(6) COMP. EDUCATION	(7) LANGUAGE INSTRUCTION	(8) MIXED SCHOOLS	(9) TECHNICAL EDUCATION	(10) TOTAL	(11) QUALIFICATIONS & EXPERIENCE
HALDIMAND										
Elementary	-	18.43	-	-	-	-	-	-	18.43	-
Secondary	-	89.35	-	-	-	-	-	-	89.35	-
HALIBURTON										
Elementary	115.36	128.73	-	189.95	69.00	-	-	-	503.04	-
Secondary	2.05	258.18	-	241.92	44.00	-	-	46.49	592.64	-
HALTON										
Elementary	-	-	-	-	-	72.64	-	-	72.64	-
Secondary	-	-	-	-	-	45.35	-	-	45.35	40.36
HAMILTON										
Elementary	-	-	-	-	140.00	28.21	-	-	168.21	29.59
Secondary	13.48	-	1.68	-	89.00	40.21	-	1.98	146.35	72.46
HASTINGS										
Elementary	16.21	-	-	7.90	-	-	-	-	24.11	-
Secondary	-	-	-	9.97	-	-	-	-	9.97	100.72
HEARST										
Elementary	-	487.29	-	348.81	105.00	-	-	-	941.10	-
Secondary	2,738.12	1,044.61	-	444.68	66.00	-	-	-	4,293.41	43.41
HORNEPAYNE										
Elementary	-	705.44	-	348.81	105.00	-	-	-	1,159.25	-
Secondary	2,366.86	1,145.48	-	444.68	66.00	-	-	298.04	4,321.06	-
HURON										
Elementary	6.03	-	-	-	-	-	-	-	6.03	107.94
Secondary	-	48.57	-	-	-	-	-	0.24	48.81	49.17
KAPUSKASING										
Elementary	192.27	278.22	-	347.78	105.00	-	-	-	923.27	-
Secondary	548.30	284.93	97.33	439.07	66.00	-	83.75	44.67	1,564.05	-
KENORA										
Elementary	49.01	122.11	-	348.81	175.00	-	-	-	694.93	140.54
Secondary	-	185.77	-	442.55	112.00	-	-	-	740.32	54.94
KENT										
Elementary	0.75	-	-	-	-	-	-	-	0.75	151.77
Secondary	-	-	-	-	-	-	-	-	-	165.83
KIRKLAND LAKE										
Elementary	237.51	164.94	-	321.24	69.00	-	-	-	792.69	150.95
Secondary	399.41	203.77	61.31	406.28	44.00	-	-	3.85	1,118.62	60.31
LAKE SUPERIOR										
Elementary	-	122.30	-	348.81	105.00	-	-	-	576.11	-
Secondary	811.89	195.48	20.33	443.39	66.00	-	58.65	43.39	1,639.13	-
LAKEHEAD										
Elementary	15.46	-	-	209.53	105.00	-	-	-	329.99	227.11
Secondary	-	-	-	264.90	66.00	-	-	-	330.90	237.38
LAMBTON										
Elementary	8.67	-	-	-	-	-	-	-	8.67	52.60
Secondary	30.98	-	8.63	-	-	8.68	21.14	-	69.43	62.19
LANARK										
Elementary	1.13	-	-	-	69.00	-	-	-	70.13	4.38
Secondary	-	70.77	-	-	44.00	-	-	-	114.77	55.28
LEEDS & GRENVILLE										
Elementary	24.88	-	-	-	-	-	-	-	24.88	74.79
Secondary	34.58	2.48	-	-	-	-	-	-	37.06	155.66
LENNOX & ADDINGTON										
Elementary	65.98	22.11	-	10.00	-	-	-	-	98.09	12.33
Secondary	87.90	109.33	-	10.00	-	-	-	8.55	215.78	98.68

TABLE 2
1991 SELECTED GRANTS ($'S PER PUPIL)

(1)	(2) SMALL SCHOOLS	(3) SMALL BOARD	(4) SMALL SECTIONS	(5) GOODS & SERVICES	(6) COMP. EDUCATION	(7) LANGUAGE INSTRUCTION	(8) MIXED SCHOOLS	(9) TECHNICAL EDUCATION	(10) TOTAL	(11) QUALIFICATIONS & EXPERIENCE
BOARDS OF EDUCATION										
LINCOLN										
Elementary	-	-	-	-	69.00	-	-	-	69.00	129.86
Secondary	-	-	-	-	44.00	-	-	-	44.00	121.74
LONDON										
Elementary	-	-	1.53	-	69.00	34.24	-	-	104.77	35.48
Secondary	-	-	3.39	-	44.00	113.02	7.39	36.89	204.69	15.88
MANITOULIN										
Elementary	55.04	160.11	-	297.50	175.00	-	-	-	687.65	-
Secondary	-	233.60	-	378.36	112.00	-	-	51.03	774.99	45.78
METRO TORONTO										
Elementary	-	-	-	-	140.00	120.02	-	-	260.02	-
Secondary	-	-	-	-	89.00	271.46	-	-	360.46	-
MICHIPICOTEN										
Elementary	-	393.15	-	347.06	105.00	-	-	-	845.21	82.46
Secondary	1,293.85	293.70	198.45	435.83	66.00	-	-	54.60	2,342.43	5.93
MIDDLESEX										
Elementary	10.93	-	-	-	-	-	-	-	10.93	75.07
Secondary	39.76	49.68	-	-	-	-	-	11.53	100.97	65.79
MUSKOKA										
Elementary	54.29	1.68	-	189.95	69.00	-	-	-	314.92	-
Secondary	-	99.93	-	241.92	44.00	-	-	47.26	433.11	0.68
NIAGARA SOUTH										
Elementary	-	-	-	-	69.00	-	-	-	69.00	88.32
Secondary	12.16	-	-	-	44.00	1.23	-	10.16	67.55	181.01
NIPIGON-RED ROCK										
Elementary	95.76	232.39	-	348.81	105.00	-	-	-	781.96	-
Secondary	802.15	427.93	-	444.68	66.00	-	-	129.29	1,870.05	4.07
NIPISSING										
Elementary	34.31	-	8.52	189.95	69.00	-	-	-	301.78	85.74
Secondary	70.71	32.15	14.04	241.92	44.00	14.53	29.32	-	446.67	81.82
NORFOLK										
Elementary	1.51	-	-	-	-	12.88	-	-	14.39	6.30
Secondary	-	55.48	-	-	-	-	-	-	55.48	-
NORTH SHORE										
Elementary	56.17	100.29	-	302.20	105.00	-	-	-	563.66	51.50
Secondary	244.95	124.85	12.48	381.96	66.00	-	-	3.38	833.62	-
NORTHUMBERLAND & NEWCASTLE										
Elementary	-	-	-	-	-	-	-	-	-	-
Secondary	-	-	-	-	-	-	-	-	-	-
OTTAWA										
Elementary	-	-	-	-	105.00	129.57	-	-	234.57	-
Secondary	-	-	-	-	66.00	88.23	-	-	154.23	-
OXFORD										
Elementary	-	-	-	-	-	-	-	-	-	21.37
Secondary	-	-	-	-	-	-	-	-	-	54.94
PEEL										
Elementary	-	-	-	-	-	152.06	-	-	152.06	18.36
Secondary	-	-	-	-	-	138.06	-	-	138.06	63.08
PERTH										
Elementary	-	-	-	-	-	-	-	-	-	-
Secondary	-	29.21	-	-	-	-	-	-	29.21	83.76
PETERBOROUGH										
Elementary	4.15	-	-	-	-	-	-	-	4.15	-
Secondary	16.67	-	-	-	-	-	-	-	16.67	37.30

TABLE 2
1991 SELECTED GRANTS ($'S PER PUPIL)

(1) BOARDS OF EDUCATION	(2) SMALL SCHOOLS	(3) SMALL BOARD	(4) SMALL SECTIONS	(5) GOODS & SERVICES	(6) COMP. EDUCATION	(7) LANGUAGE INSTRUCTION	(8) MIXED SCHOOLS	(9) TECHNICAL EDUCATION	(10) TOTAL	(11) QUALIFICATIONS & EXPERIENCE
PRESCOTT & RUSSELL										
Elementary	-	104.41	24.79	0.61	69.00	-	-	-	198.81	-
Secondary	450.15	221.28	-	8.90	44.00	-	-	-	724.33	13.23
PRINCE EDWARD										
Elementary	25.26	87.78	-	10.00	-	-	-	-	123.04	95.34
Secondary	-	206.29	-	10.00	-	-	-	9.28	225.57	22.72
RED LAKE										
Elementary	-	183.15	-	348.81	175.00	-	-	-	706.96	-
Secondary	388.76	301.69	-	444.68	112.00	-	-	-	1,247.13	-
RENFREW										
Elementary	50.90	-	-	1.73	69.00	-	-	-	121.63	-
Secondary	73.42	-	11.72	5.24	44.00	-	-	29.52	163.90	142.13
SAULT STE MARIE										
Elementary	33.18	-	-	224.82	105.00	-	-	-	363.00	214.51
Secondary	-	7.16	-	283.94	66.00	-	-	83.49	440.59	217.38
SIMCOE										
Elementary	1.89	-	-	-	-	-	-	-	1.89	110.88
Secondary	13.40	-	3.72	-	-	-	-	1.96	19.08	102.69
STORMONT DUNDAS GLENGARRY										
Elementary	26.39	-	-	-	69.00	-	-	-	95.39	41.64
Secondary	-	-	11.40	-	44.00	4.94	34.65	-	94.99	148.42
SUDBURY										
Elementary	36.57	-	-	189.95	105.00	-	-	-	331.52	93.90
Secondary	36.24	-	-	241.92	66.00	-	40.88	19.21	404.25	238.31
TIMISKAMING										
Elementary	130.82	101.31	-	294.31	69.00	-	-	-	595.44	40.55
Secondary	134.49	154.47	-	374.21	44.00	-	-	-	707.17	40.02
TIMMINS										
Elementary	27.90	70.66	17.07	232.16	105.00	-	-	-	452.79	74.84
Secondary	-	142.83	-	295.68	66.00	-	-	35.35	539.86	88.85
VICTORIA										
Elementary	47.50	-	-	-	-	-	-	-	47.50	-
Secondary	-	66.68	-	-	-	-	-	7.36	74.04	-
WATERLOO										
Elementary	0.75	-	-	-	69.00	30.80	-	-	100.55	86.30
Secondary	-	-	-	-	44.00	36.87	-	8.63	89.50	61.04
WELLINGTON										
Elementary	0.38	-	-	-	-	-	-	-	0.38	45.20
Secondary	-	-	-	-	-	43.24	-	35.04	78.28	82.41
WENTWORTH										
Elementary	-	-	-	-	-	-	-	-	-	-
Secondary	-	-	-	-	-	-	-	-	-	195.67
WEST PARRY SOUND										
Elementary	121.77	106.75	-	285.39	69.00	-	-	-	582.91	43.83
Secondary	-	196.01	-	363.83	44.00	-	-	96.94	700.78	102.08
WINDSOR										
Elementary	-	-	-	-	140.00	25.15	-	-	165.15	275.06
Secondary	-	-	-	-	89.00	34.09	-	-	123.09	239.42
YORK REGION										
Elementary	-	-	-	-	-	100.45	-	-	100.45	-
Secondary	-	-	-	-	-	46.96	-	-	46.96	-

TABLE 2
1991 SELECTED GRANTS ($'S PER PUPIL)

(1)	(2) SMALL SCHOOLS	(3) SMALL BOARD	(4) SMALL SECTIONS	(5) GOODS & SERVICES	(6) COMP. EDUCATION	(7) LANGUAGE INSTRUCTION	(8) MIXED SCHOOLS	(9) TECHNICAL EDUCATION	(10) TOTAL	(11) QUALIFICATIONS & EXPERIENCE
ROMAN CATHOLIC SEPARATE SCHOOL BOARDS										
BRANT										
Elementary	57.31	49.66	13.94	-	-	-	-	-	120.91	-
Secondary	-	153.20	-	-	-	22.18	-	-	175.38	-
BRUCE-GREY										
Elementary	44.49	59.12	-	10.00	-	-	-	-	113.61	-
Secondary	233.62	209.71	-	10.00	-	-	-	-	453.33	-
CARLETON										
Elementary	-	-	-	-	-	2.49	-	-	2.49	-
Secondary	-	-	-	-	-	13.43	-	-	13.43	-
CHAPLEAU, PANET & CAVERLY										
Elementary	274.83	287.76	216.23	340.13	105.00	-	-	-	1,223.95	-
Secondary	-	-	-	-	-	-	-	-	-	-
COCHRANE-IROQUOIS FALLS										
Elementary	154.95	132.74	20.61	341.60	105.00	8.47	-	-	763.37	-
Secondary	1,324.69	496.28	-	434.93	66.00	-	-	-	2,321.90	-
DRYDEN										
Elementary	-	223.69	-	348.81	175.00	-	-	-	747.50	-
Secondary										
DUFFERIN-PEEL										
Elementary	-	-	-	-	-	97.87	-	-	97.87	-
Secondary	5.05	-	3.51	-	-	33.69	-	-	42.25	-
DURHAM										
Elementary	4.90	-	-	-	-	67.72	-	-	72.62	-
Secondary	53.15	40.57	14.76	-	-	40.96	-	-	149.44	-
ELGIN										
Elementary	-	128.12	-	2.79	-	-	-	-	130.91	-
Secondary	589.41	446.09	-	10.00	-	34.17	-	-	1,079.67	-
ESSEX										
Elementary	5.66	-	-	-	-	-	-	-	5.66	74.33
Secondary	-	59.12	-	-	-	-	12.15	-	71.27	-
FORT FRANCES RAINY RIVER										
Elementary	119.51	208.18	-	348.81	105.00	-	-	-	781.50	-
Secondary	-	-	-	-	-	-	-	-	-	-
FRONTENAC-LENNOX & ADDINGTON										
Elementary	52.40	21.00	9.19	9.17	63.00	-	-	-	154.76	-
Secondary	75.18	136.07	31.17	10.00	39.00	6.49	-	-	297.91	10.20
GERALDTON										
Elementary	377.00	228.61	161.10	348.81	105.00	-	-	-	1,220.52	-
Secondary										
HALDIMAND-NORFOLK										
Elementary	114.23	74.60	17.78	0.75	-	-	-	-	207.36	3.47
Secondary										
HALTON										
Elementary	7.92	-	-	-	-	-	-	-	7.92	-
Secondary	-	33.65	-	-	-	2.11	-	-	35.76	-
HAMILTON-WENTWORTH										
Elementary	-	-	-	-	118.00	36.81	-	-	154.81	-
Secondary	-	-	-	-	75.00	-	-	-	75.00	-
HASTINGS PRINCE EDWARD										
Elementary	120.64	45.11	-	11.55	3.00	-	-	-	180.30	-
Secondary	-	164.05	-	13.86	2.00	-	-	-	179.91	-
HEARST										
Elementary	35.06	144.31	-	346.24	105.00	-	-	-	630.61	-
Secondary	285.46	280.92	-	442.73	66.00	-	-	79.38	1,154.49	-

TABLE 2
1991 SELECTED GRANTS ($'S PER PUPIL)

(1)	(2) SMALL SCHOOLS	(3) SMALL BOARD	(4) SMALL SECTIONS	(5) GOODS & SERVICES	(6) COMP. EDUCATION	(7) LANGUAGE INSTRUCTION	(8) MIXED SCHOOLS	(9) TECHNICAL EDUCATION	(10) TOTAL	(11) QUALIFICATIONS & EXPERIENCE
ROMAN CATHOLIC SEPARATE SCHOOL BOARDS										
HURON-PERTH										
Elementary	61.83	62.06	-	5.51	-	-	-	-	129.40	-
Secondary	213.13	280.71	-	10.00	-	-	-	-	503.84	-
KAPUSKASING										
Elementary	99.15	101.16	19.57	340.46	105.00	-	-	-	665.34	38.22
Secondary	214.09	224.45	-	437.24	66.00	-	-	71.43	1,013.21	-
KENORA										
Elementary	-	166.35	-	348.81	175.00	-	-	-	690.16	-
Secondary	1,170.99	851.40	-	444.68	112.00	-	-	-	2,579.07	-
KENT										
Elementary	40.34	-	-	-	-	-	-	-	40.34	25.89
Secondary	155.79	168.98	43.27	6.12	-	-	-	-	374.16	-
KIRKLAND LAKE										
Elementary	222.06	151.29	-	320.16	69.00	-	-	-	762.51	78.78
Secondary										
LAKEHEAD										
Elementary	-	-	7.85	209.53	105.00	37.56	-	-	359.94	173.87
Secondary	-	145.39	34.13	265.49	66.00	10.91	86.88	-	608.80	-
LAMBTON										
Elementary	4.52	-	4.77	-	-	-	-	-	9.29	37.96
Secondary	93.55	140.34	32.48	4.73	-	-	-	-	271.10	-
LANARK-LEEDS GRENVILLE										
Elementary	58.06	36.92	-	4.83	31.00	-	-	-	130.81	-
Secondary	775.94	271.03	-	10.00	18.00	-	-	-	1,074.97	-
LINCOLN										
Elementary	-	-	3.15	-	69.00	-	-	-	72.15	37.70
Secondary	-	97.07	-	-	44.00	-	-	-	141.07	-
LONDON-MIDDLESEX										
Elementary	7.92	-	2.20	-	55.00	20.57	-	-	85.69	-
Secondary	33.98	40.42	14.75	-	34.00	41.88	-	-	165.03	-
METRO SEPARATE										
Elementary	-	-	-	-	140.00	124.79	-	-	264.79	-
Secondary	7.26	-	1.68	-	89.00	87.71	-	-	185.65	-
MICHIPICOTEN										
Elementary	144.01	228.61	138.43	343.83	105.00	-	-	-	959.88	-
Secondary	-	-	-	-	-	-	-	-	-	-
NIPISSING										
Elementary	85.20	-	-	189.95	69.00	-	-	-	344.15	94.69
Secondary	64.74	95.01	-	241.92	44.00	-	-	-	445.67	150.70
NORTH OF SUPERIOR										
Elementary	772.48	152.85	43.76	348.81	105.00	-	-	-	1,422.90	-
Secondary	-	-	-	-	-	-	-	-	-	-
NORTH SHORE										
Elementary	63.72	85.41	-	305.06	105.00	-	-	-	559.19	51.34
Secondary	-	-	-	-	-	-	-	-	-	-
OTTAWA										
Elementary	-	-	-	-	105.00	28.11	-	-	133.11	-
Secondary	-	103.86	-	-	66.00	113.10	-	-	282.96	-
OXFORD										
Elementary	119.51	103.98	24.67	0.32	-	-	-	-	248.48	-
Secondary	683.29	344.03	234.49	10.00	-	-	-	-	1,271.81	5.52
PETERBOROUGH VICTORIA NORTHUMBERLAND & NEWCASTLE										
Elementary	18.47	-	-	-	-	-	-	-	18.47	-
Secondary	219.24	146.60	-	8.77	-	20.11	-	-	394.72	-

TABLE 2
1991 SELECTED GRANTS ($'S PER PUPIL)

(1)	(2) SMALL SCHOOLS	(3) SMALL BOARD	(4) SMALL SECTIONS	(5) GOODS & SERVICES	(6) COMP. EDUCATION	(7) LANGUAGE INSTRUCTION	(8) MIXED SCHOOLS	(9) TECHNICAL EDUCATION	(10) TOTAL	(11) QUALIFICATIONS & EXPERIENCE
ROMAN CATHOLIC SEPARATE SCHOOL BOARDS										
PRESCOTT & RUSSELL										
Elementary	56.93	-	0.09	-	69.00	-	-	-	126.02	3.82
Secondary	14.40	84.85	20.00	-	44.00	-	-	-	163.25	85.69
RENFREW										
Elementary	125.16	23.34	6.14	5.37	69.00	-	-	-	229.01	17.09
Secondary	255.67	219.40	17.68	10.00	44.00	-	29.65	-	576.40	61.35
SAULT STE MARIE										
Elementary	-	-	-	224.82	105.00	-	-	-	329.82	179.08
Secondary	163.67	133.45	30.40	284.49	66.00	-	-	-	678.01	156.49
SIMCOE										
Elementary	33.93	-	-	5.67	-	-	-	-	39.60	-
Secondary	212.02	106.14	-	10.00	-	-	-	-	328.16	-
STORMONT DUNDAS GLENGARRY										
Elementary	62.96	-	-	-	69.00	-	-	-	131.96	-
Secondary	67.77	117.81	-	4.24	44.00	-	-	-	233.82	-
SUDBURY										
Elementary	35.82	-	-	189.95	105.00	-	-	-	330.77	63.53
Secondary	-	25.05	-	241.92	66.00	-	-	-	332.97	60.40
TIMISKAMING										
Elementary	45.99	119.01	9.02	288.26	69.00	-	-	-	531.28	23.80
Secondary	243.52	277.24	-	375.09	44.00	-	-	-	939.85	180.41
TIMMINS										
Elementary	-	34.16	-	232.16	105.00	-	-	-	371.32	51.55
Secondary	100.04	142.54	10.49	295.68	66.00	-	-	75.59	690.34	-
WATERLOO										
Elementary	7.92	-	1.01	-	69.00	-	-	-	77.93	-
Secondary	-	-	-	-	44.00	-	-	-	44.00	-
WELLAND										
Elementary	14.33	-	-	-	69.00	-	-	-	83.33	134.61
Secondary	-	72.86	1.09	-	44.00	-	-	-	117.95	-
WELLINGTON										
Elementary	26.01	25.36	11.35	-	-	0.10	-	-	62.82	-
Secondary	-	147.55	-	3.73	-	-	-	-	151.28	-
WINDSOR										
Elementary	-	-	-	-	140.00	5.03	-	-	145.03	148.65
Secondary	7.99	-	11.10	-	89.00	-	-	-	108.09	-
YORK										
Elementary	-	-	-	-	-	46.66	-	-	46.66	-
Secondary	-	-	1.75	-	-	9.57	2.81	-	14.13	-
OTTAWA-CARLETON FRENCH LANGUAGE SCHOOL BOARD										
PUBLIC SECTOR										
Elementary	-	100.55	-	-	52.00	-	-	-	152.55	-
Secondary	-	90.86	-	-	33.00	-	-	-	123.86	13.23
ROMAN CATHOLIC SECTOR										
Elementary	-	-	-	-	52.00	-	-	-	52.00	16.16
Secondary	-	80.32	-	-	33.00	-	-	-	113.32	-

TABLE 3
TRANSPORTATION

(1)	(2) 1991 PER PUPIL AMOUNT JULY-DEC	(3) ESTIMATED 1990 TRANSPORTATION GRANT
BOARDS OF EDUCATION		
ATIKOKAN		
Elementary	183.43	162,778
Secondary	189.18	76,040
BRANT		
Elementary	54.00	1,510,147
Secondary	64.73	701,717
BRUCE		
Elementary	116.83	2,377,348
Secondary	132.68	1,866,289
CARLETON		
Elementary	87.76	7,461,056
Secondary	97.73	4,752,807
CENTRAL ALGOMA		
Elementary	148.38	953,806
Secondary	183.75	612,079
CHAPLEAU		
Elementary	176.98	92,153
Secondary	180.38	44,589
COCHRANE IROQUOIS FALLS		
Elementary	176.72	886,882
Secondary	205.23	986,985
DRYDEN		
Elementary	133.12	987,091
Secondary	148.17	451,938
DUFFERIN		
Elementary	96.99	1,079,924
Secondary	112.37	744,302
DURHAM		
Elementary	38.44	4,907,471
Secondary	48.47	3,818,788
EAST PARRY SOUND		
Elementary	144.27	1,299,214
Secondary	162.07	1,896,570
ELGIN		
Elementary	86.01	1,787,488
Secondary	100.02	891,042
ESPANOLA		
Elementary	143.55	482,574
Secondary	145.55	488,548
ESSEX		
Elementary	78.14	1,995,431
Secondary	89.51	2,087,109
FORT FRANCES-RAINY RIVER		
Elementary	152.84	917,305
Secondary	163.48	633,215
FRONTENAC COUNTY		
Elementary	101.10	2,501,545
Secondary	112.25	1,452,933
GERALTON		
Elementary	153.98	121,178
Secondary	169.13	341,896
GREY		
Elementary	108.85	2,548,218
Secondary	126.29	1,952,842

TABLE 3
TRANSPORTATION

(1)	(2) 1991 PER PUPIL AMOUNT JULY-DEC	(3) ESTIMATED 1990 TRANSPORTATION GRANT
BOARDS OF EDUCATION		
HALDIMAND		
Elementary	100.32	1,094,505
Secondary	114.32	646,348
HALIBURTON		
Elementary	167.89	669,425
Secondary	193.80	410,872
HALTON		
Elementary	27.51	2,822,805
Secondary	30.30	1,488,115
HAMILTON		
Elementary	4.00	1,822,702
Secondary	8.58	256,420
HASTINGS		
Elementary	112.87	3,401,100
Secondary	127.88	1,985,479
HEARST		
Elementary	206.00	40,460
Secondary	206.00	20,848
HORNEPAYNE		
Elementary	138.50	25,818
Secondary	154.83	1,227
HURON		
Elementary	113.58	1,806,719
Secondary	129.74	1,358,090
KAPUSKASING		
Elementary	188.87	298,222
Secondary	202.53	325,827
KENORA		
Elementary	134.92	500,878
Secondary	134.92	330,249
KENT		
Elementary	90.78	1,803,349
Secondary	103.41	1,052,083
KIRKLAND LAKE		
Elementary	168.94	338,302
Secondary	178.79	358,858
LAKE SUPERIOR		
Elementary	122.83	219,734
Secondary	134.13	94,888
LAKEHEAD		
Elementary	110.82	3,747,426
Secondary	124.58	1,748,436
LAMBTON		
Elementary	88.68	1,429,978
Secondary	98.78	1,534,248
LANARK		
Elementary	113.74	2,389,131
Secondary	129.24	1,022,924
LEEDS & GRENVILLE		
Elementary	103.96	2,808,529
Secondary	116.76	1,783,583
LENNOX & ADDI'GTON		
Elementary	120.42	1,877,645
Secondary	139.42	1,308,547

TABLE 3
TRANSPORTATION

(1)	(2) 1991 PER PUPIL AMOUNT JULY-DEC	(3) ESTIMATED 1992 TRANSPORTATION GRANT
BOARDS OF EDUCATION		
LINCOLN		
Elementary	38.32	2,108,873
Secondary	43.24	1,484,583
LONDON		
Elementary	5.26	3,229,568
Secondary	4.80	1,183,444
MANITOULIN		
Elementary	184.39	510,039
Secondary	188.95	438,068
METRO TORONTO		
Elementary	4.89	4,815,386
Secondary	4.67	1,541,180
MICHIPICOTEN		
Elementary	151.72	70,289
Secondary	198.40	409,053
MIDDLESEX		
Elementary	106.25	3,187,568
Secondary	123.13	2,303,751
MUSKOKA		
Elementary	124.80	1,973,102
Secondary	145.07	848,858
NIAGARA SOUTH		
Elementary	51.82	2,788,784
Secondary	80.41	1,748,170
NIPIGON-RED ROCK		
Elementary	127.71	209,987
Secondary	138.83	196,370
NIPISSING		
Elementary	133.38	2,722,829
Secondary	145.18	1,182,110
NORFOLK		
Elementary	98.09	1,153,373
Secondary	108.44	738,580
NORTH SHORE		
Elementary	140.08	1,015,440
Secondary	158.92	388,273
NORTHUMBERLAND & NEWCASTLE		
Elementary	81.79	3,214,923
Secondary	95.96	2,523,401
OTTAWA		
Elementary	4.00	1,299,331
Secondary	4.00	872,806
OXFORD		
Elementary	81.53	1,646,159
Secondary	95.85	1,365,068
PEEL		
Elementary	9.88	5,345,837
Secondary	17.73	2,432,718
PERTH		
Elementary	95.18	1,810,857
Secondary	110.27	957,361
PETERBOROUGH		
Elementary	100.33	3,117,848
Secondary	114.88	2,456,577

TABLE 3
TRANSPORTATION

(1)	(2) 1991 PER PUPIL AMOUNT JULY-DEC	(3) ESTIMATED 1990 TRANSPORTATION GRANT
BOARDS OF EDUCATION		
PRESCOTT & RUSSELL		
Elementary	136.21	1,547,940
Secondary	150.71	1,116,006
PRINCE EDWARD		
Elementary	107.09	818,434
Secondary	123.62	625,896
RED LAKE		
Elementary	130.88	416,574
Secondary	146.58	410,068
RENFREW		
Elementary	137.74	2,842,589
Secondary	158.21	1,530,713
SAULT STE MARIE		
Elementary	93.84	1,363,183
Secondary	104.09	888,887
SIMCOE		
Elementary	81.54	6,681,298
Secondary	93.12	3,360,886
STORMONT DUNDAS GLENGARRY		
Elementary	113.48	3,384,819
Secondary	127.30	2,064,483
SUDBURY		
Elementary	132.06	3,370,546
Secondary	147.32	3,112,898
TIMISKAMING		
Elementary	155.78	1,219,450
Secondary	166.54	1,077,443
TIMMINS		
Elementary	140.87	914,558
Secondary	152.27	407,395
VICTORIA		
Elementary	107.31	2,767,249
Secondary	127.66	1,591,585
WATERLOO		
Elementary	29.34	2,485,871
Secondary	38.14	1,513,142
WELLINGTON		
Elementary	78.01	2,282,114
Secondary	92.17	1,478,281
WENTWORTH		
Elementary	58.37	2,978,149
Secondary	85.14	1,854,658
WEST PARRY SOUND		
Elementary	171.47	1,113,171
Secondary	191.47	584,502
WINDSOR		
Elementary	4.00	1,185,010
Secondary	4.00	887,884
YORK REGION		
Elementary	31.84	7,081,882
Secondary	41.48	2,943,533

TABLE 3
TRANSPORTATION

(1)	(2) 1991 PER PUPIL AMOUNT JULY-DEC	(3) ESTIMATED 1990 TRANSPORTATION GRANT
ROMAN CATHOLIC SEPARATE SCHOOL BOARDS		
BRANT		
Elementary	96.79	880,832
Secondary	112.34	372,548
BRUCE-GREY		
Elementary	198.00	2,115,743
Secondary	197.24	882,229
CARLETON		
Elementary	90.02	6,422,874
Secondary	99.99	2,582,014
CHAPLEAU, PANET & CAVERLY		
Elementary	169.78	101,868
Secondary	-	-
COCHRANE-IROQUOIS FALLS		
Elementary	179.74	867,422
Secondary	187.87	306,836
DRYDEN		
Elementary	178.81	340,482
Secondary	-	-
DUFFERIN-PEEL		
Elementary	47.85	7,088,384
Secondary	62.84	2,841,300
DURHAM		
Elementary	75.77	3,204,870
Secondary	100.81	1,086,831
ELGIN		
Elementary	141.76	481,814
Secondary	162.12	137,673
ESSEX		
Elementary	98.12	2,900,748
Secondary	113.70	1,518,884
FORT FRANCES RAINY RIVER		
Elementary	192.44	381,948
Secondary	-	-
FRONTENAC-LENNOX & ADDINGTON		
Elementary	153.73	2,021,719
Secondary	171.20	1,008,845
GERALDTON		
Elementary	176.73	118,357
Secondary	-	-
HALDIMAND-NORFOLK		
Elementary	136.57	1,185,549
Secondary	188.48	-
HALTON		
Elementary	61.58	2,144,558
Secondary	69.42	1,260,831
HAMILTON-WENTWORTH		
Elementary	51.18	3,580,899
Secondary	71.82	777,373
HASTINGS PRINCE EDWARD		
Elementary	158.88	1,788,826
Secondary	186.24	581,457
HEARST		
Elementary	148.84	480,300
Secondary	177.27	176,378

TABLE 3
TRANSPORTATION

(1)	(2) 1991 PER PUPIL AMOUNT JULY-DEC	(3) ESTIMATED 1990 TRANSPORTATION GRANT
ROMAN CATHOLIC SEPARATE SCHOOL BOARDS		
HURON-PERTH		
Elementary	155.17	1,481,084
Secondary	187.68	602,325
KAPUSKASING		
Elementary	155.17	901,148
Secondary	191.25	758,251
KENORA		
Elementary	143.72	532,290
Secondary	189.71	108,093
KENT		
Elementary	121.62	1,305,188
Secondary	148.37	617,885
KIRKLAND LAKE		
Elementary	191.82	881,367
Secondary	-	-
LAKEHEAD		
Elementary	100.88	3,451,404
Secondary	123.36	298,084
LAMBTON		
Elementary	117.84	1,748,384
Secondary	142.55	535,744
LANARK-LEEDS GRENVILLE		
Elementary	150.22	2,218,219
Secondary	190.36	547,343
LINCOLN		
Elementary	77.12	1,808,579
Secondary	92.92	1,173,531
LONDON-MIDDLESEX		
Elementary	100.88	2,548,309
Secondary	115.38	882,866
METRO SEPARATE		
Elementary	5.88	9,512,390
Secondary	6.47	1,798,515
MICHIPICOTEN		
Elementary	168.52	128,939
Secondary	-	-
NIPISSING		
Elementary	148.88	3,392,741
Secondary	186.40	1,211,977
NORTH OF SUPERIOR		
Elementary	151.81	300,854
Secondary	-	-
NORTH SHORE		
Elementary	153.49	1,532,720
Secondary	-	-
OTTAWA		
Elementary	4.00	1,546,629
Secondary	11.15	337,501
OXFORD		
Elementary	138.82	914,231
Secondary	168.18	198,457
PETERBOROUGH VICTORIA NORTHUMBERLAND & NEWCASTLE		
Elementary	127.70	4,035,047
Secondary	161.80	1,525,441

TABLE 3
TRANSPORTATION

(1)	(2) 1991 PER PUPIL AMOUNT JULY-DEC	(3) ESTIMATED 1990 TRANSPORTATION GRANT
ROMAN CATHOLIC SEPARATE SCHOOL BOARDS		
PRESCOTT & RUSSELL		
Elementary	100.81	4,088,706
Secondary	115.78	2,498,569
RENFREW		
Elementary	159.98	2,087,121
Secondary	178.98	892,530
SAULT STE MARIE		
Elementary	118.98	1,077,579
Secondary	125.73	706,842
SIMCOE		
Elementary	124.79	5,236,988
Secondary	143.64	1,581,862
STORMONT DUNDAS GLENGARRY		
Elementary	129.05	5,139,880
Secondary	148.68	1,342,858
SUDBURY		
Elementary	136.20	7,011,673
Secondary	154.54	3,378,891
TIMISKAMING		
Elementary	150.74	1,048,894
Secondary	157.27	412,670
TIMMINS		
Elementary	140.84	1,823,926
Secondary	166.58	478,803
WATERLOO		
Elementary	62.55	2,357,882
Secondary	73.55	1,767,103
WELLAND		
Elementary	88.87	1,918,837
Secondary	77.42	845,544
WELLINGTON		
Elementary	124.99	1,485,978
Secondary	140.45	889,428
WINDSOR		
Elementary	10.24	1,723,860
Secondary	5.31	896,837
YORK		
Elementary	48.82	6,269,788
Secondary	64.60	2,425,521
OTTAWA-CARLETON FRENCH LANGUAGE SCHOOL BOARD		
PUBLIC SECTOR		
Elementary	143.93	1,838,808
Secondary	148.02	1,003,431
SEPARATE SECTOR		
Elementary	91.08	4,859,126
Secondary	119.09	819,765

TABLE 4

SPECIAL ASSISTANCE FOR EN BLOC TRANSFER

Column 1 NAME OF BOARD	Column 2 SPECIAL ASSISTANCE FOR EN BLOC TRANSFER
Essex County Board of Education	$ 93,000
Hearst Board of Education	$120,000
Kapuskasing Board of Education	$ 30,655
Nipissing Board of Education	$ 63,000
Prescott and Russell County Board of Education	$300,000
Stormont, Dundas and Glengarry County Board of Education	$280,000
Timiskaming Board of Education	$ 70,260
Timmins Board of Education	$160,800
Carleton Board of Education	
- Elementary Schools	$ 34,080
- Secondary Schools	$114,240
Carleton Roman Catholic Separate School Board	
- Elementary Schools	$354,810
- Secondary Schools	-
Ottawa Board of Education	
- Elementary Schools	$ 58,080
- Secondary Schools	$126,360
Ottawa Roman Catholic Separate School Board	
- Elementary Schools	$241,530
- Secondary Schools	$102,420

Minister of Education

Dated at Toronto
this 25th day of
February, 1991

Apportionment 1991 Requisitions

Made under the Education Act
O. Reg /91

REGULATION MADE UNDER THE
EDUCATION ACT

APPORTIONMENT 1991 REQUISITIONS

1.-(1) In this Regulation,

"apportionable sum required by a divisional board for elementary school purposes for 1991" means the excess of the total estimated expenditure of the board for elementary school purposes for 1991 exclusive of,

(a) allowances and provisions for differences between the sum that the board requisitioned and the sum that the board ought to have requisitioned in a previous year for elementary school purposes from a local municipality in the school division, and

(b) the portion charged to elementary school purposes of any expenditures incurred by the board in performing the duties of a municipal council,

over the sum of the estimated revenues of the board for elementary school purposes for 1991 from sources other than local taxation and the amount in the reserve established under subsection 210(2) of the Act for elementary school purposes;

"apportionable sum required by a divisional board for secondary school purposes for 1991" means the excess of the total estimated expenditure of the board for secondary school purposes for 1991 exclusive of,

(a) allowances and provisions for differences between the sum that the board requisitioned and the sum that the board ought to have requisitioned in a previous year for secondary school purposes from a local municipality in the school division, and

(b) the portion charged to secondary school purposes of any expenditures incurred by the board in performing the duties of a municipal council,

over the sum of the estimated revenue of the board for secondary school purposes for 1991 from sources other than local taxation and the amount in the reserve established under subsection 210(2) of the Act for secondary school purposes;

"A.E.F for apportionment purposes for 1991" for a municipality or locality, means the assessment equalization factor provided by the Minister for 1991;

"assessment", has the same meaning as in Ontario Regulation .../91 (General Legislative Grants);

"equalized assessment for a municipality or locality" means the quotient obtained by dividing the product of 100 and the assessment for the municipality or locality by the A.E.F. for apportionment purposes for 1991 for the municipality or locality;

"local taxation" means taxes levied by a municipality or a board for elementary or secondary school purposes as the case may be, exclusive of taxes paid over under section 34 of the Assessment Act and taxes levied under section 161 of the Municipal Act;

"payment in lieu of taxes for 1991" means, in respect of a municipality, the sum of the amounts payable by the municipality to the board for 1991 for elementary school purposes or for secondary school purposes, as the case may be, under subsection 7(10) of the Housing Development Act, under subsection 498(4) of the Municipal Act, under subsection 46(9) of the Power Corporation Act and under section 2 of the Municipal and School Board Payments Adjustment Act, 1989.

(2) Clause (a) of the definition "apportionable sum required by a divisional board for elementary school purposes for 1991" and clause (a) of the definition "apportionable sum required by a divisional board for secondary school purposes for 1991", do not apply in the case of a divisional board or a secondary school board if the area of jurisdiction of the board comprises an area where an assessment update has been carried out under subsection 368b(2) of the Municipal Act, subsection 78(1) of the District Municipality of Muskoka Act, subsection 82(1) of the Regional Municipality of Haldimand-Norfolk Act, subsection 74(1) of the Regional Municipality of Sudbury Act, or subsection 121(1) of the Regional Municipality of Waterloo Act.

2.-(1) The apportionable sum required by a divisional board for elementary school purposes for 1991 shall be apportioned

among the municipalities and localities in the school division in the ratio, correct to five places of decimals, of the equalized assessment for such municipalities or localities for elementary school purposes to the total equalized assessment of the municipalities and localities for elementary school purposes in the school division.

(2) The amount apportioned to a municipality or locality by a divisional board for elementary school purposes for 1991 shall be the sum of the following amounts adjusted where required under section 210 or subsection 219(2) or (3) of the Act:

1. The amount apportioned under subsection (1) to the municipality or locality.

2. Expenditures applicable to the locality that are incurred for 1991 by the divisional board in performing the duties of a municipal council and that are charged to elementary school purposes.

3. The payment in lieu of taxes for 1991 in respect of the municipality for elementary school purposes.

4. The amount of the tax levied under subsections 161(12) and (13) of the Municipal Act allocated or paid by the municipality to the divisional board for 1991 for elementary school purposes.

3.-(1) The apportionable sum required by a divisional board for secondary school purposes for 1991 shall be apportioned among the municipalities and localities in the school division in the ratio, correct to five places of decimals, of the equalized assessment for such municipalities or localities for secondary school purposes to the total equalized assessment of the municipalities and localities for secondary school purposes in the school division.

(2) The amount apportioned to a municipality or locality by a divisional board for secondary school purposes for 1991 shall be the sum of the following amounts adjusted where required under section 210 or subsection 219(2) or (3) of the Act:

1. The amount apportioned under subsection (1) to the municipality or locality.

2. Expenditures applicable to the locality that are incurred for 1991 by the divisional board in performing the duties of a municipal council and that are charged to secondary school purposes.

3. The payment in lieu of taxes for 1991 in respect of the municipality for secondary school purposes.

4. The amount of the tax levied under subsections 161(12) and (13) of the Municipal Act allocated or paid by the municipality to the divisional board for 1991 for secondary school purposes.

4.-(1) If the adjustments required under section 219 of the Act are in respect of a part or parts of a municipality or locality, the divisional board shall provide with its requisition sufficient information in respect of the adjustments to enable the amount required for elementary or secondary school purposes, as the case may be, in respect of the part or parts of the municipality or locality to be determined.

(2) If for the purpose of a levy in 1991 a municipality is required under any Act to apportion the amount to be raised for municipal purposes among two or more defined areas within the municipality, the amounts requisitioned on the municipality in 1991 by a divisional board for elementary or secondary school purposes, as the case may be, exclusive of payments in lieu of taxes, taxes levied under subsections 161(12) and (13) of the Municipal Act allocated or paid by the municipality to the divisional board, and adjustments required under section 219 of the Education Act shall, for the purpose of the levy in 1991, be apportioned by the municipality among such defined areas in the ratio correct to five places of decimals of the equalized assessments for the defined areas for elementary or secondary school purposes, as the case may be, to the total equalized assessment of the municipality.

(3) For the purposes of subsection (2), the equalized assessment for the defined area shall be deemed to be the sum of,

(a) the residential and farm assessment within the defined area upon which taxes are levied; and

(b) the quotient obtained by dividing by .85, the commercial assessment upon which taxes are levied, included in the last revised assessment roll for such defined area used for taxation purposes in 1991, equalized by using the 1979 assessment

equalization factors set out in Schedule B to Ontario Regulation 108/79.

(4) Subsection (2) does not apply to a municipality if there has been an assessment update of all real property in the municipality.

5.-(1) Subject to subsection (2), this Regulation applies with necessary modifications to separate school boards referred to in sections 214a and 214b of the Act.

(2) Paragraph 3 of subsection 2(2) and paragraph 3 of subsection 3(2) do not apply to an apportionment by a divisional board or by a separate school board to a municipality situated in the District Municipality of Muskoka, the Regional Municipality of Haldimand-Norfolk, the Regional Municipality of Sudbury, the Regional Municipality of Waterloo, or in an area where an assessment update has been carried out under subsection 368b(2) of the Municipal Act.

Calculation of Fees for Pupils, 1991

Made under the Education Act
O. Reg /91

REGULATION MADE UNDER THE EDUCATION ACT

CALCULATION OF FEES FOR PUPILS - 1991

1. In this Regulation,

"A.D.E." means average daily enrolment for 1991 calculated under Ontario Regulation .../91 (Calculation of Average Daily Enrolment);

"current cost of operating", "elementary school pupil", "eligible sum for French as a first language", "eligible sum for French as a second language", "eligible sum for Native as a second language", "eligible sum for full-day kindergarten", "non-resident pupil", "O.E.", "P.A.C.", "R.O.E.", "resident-internal pupil" and "secondary school pupil" have the same meaning as in Ontario Regulation .../91 (General Legislative Grants) except that,

(a) in respect of a board appointed under section 70 of the Act, "current cost of operating" does not include current expenditure for furniture and equipment and for debt charges, and

(b) if a board has entered into an agreement under subsection 165(2) of the Act that provides for a payment by the Crown in right of Canada to provide classroom accommodation for a specified number of pupils, the P.A.C. for each such pupil shall be zero;

"high cost program" means,

(a) a special education program, other than a program provided in the board's school in lieu of an education program provided by a provincial school for the blind and the deaf or other similar program for which a general legislative grant is payable, or

(b) a program that includes technological studies that qualify for one or more credits toward the secondary school graduation diploma or Ontario secondary school diploma;

"technological studies" means the courses developed from curriculum guidelines that are issued by the Minister for the intermediate division and senior division and listed under the heading "Technological Studies" in the circular entitled "Ontario Schools Intermediate and Senior Divisions Program and Diploma Requirements" issued by the Minister.

2.-(1) This Regulation applies to fees for pupils in respect of the year 1991.

(2) The fees under this Regulation shall be calculated separately for elementary school purposes and for secondary school purposes.

Fees Charged To Boards

3.-(1) Except as provided in section 4, the fee in respect of a pupil whose fee is receivable from another board, from Canada or from a band, council of a band or education authority authorized by the Crown in right of Canada to provide education for Indians or for a pupil to whom subsection 48(6) of the Act applies, shall be calculated by,

(a) subtracting from the current cost of operating of the board that provides the instruction, the grants payable to the board in respect of the eligible sum for French as a first language, the eligible sum for French as a second language, the eligible sum for Native as a second language, the eligible sum for full-day kindergarten, and the reduction in class-size in grades 1 and 2 as determined under section 21 of Ontario Regulation .../91 (General Legislative Grants) and dividing the difference so obtained by the sum of the average daily enrolment that is,

(i) calculated under section 2 of Ontario Regulation .../91 (Calculation of Average Daily Enrolment) in respect of resident-internal and non-resident pupils of the board, and

(ii) calculated under section 3 of Ontario Regulation .../91 (Calculation of Average Daily Enrolment) in respect of resident-internal and non-resident pupils of the board enrolled in summer schools established by the board in a course of study acceptable to the Minister that the board is authorized or required to provide

in its day school program in grades 1 to 8; and

(b) multiplying the A.D.E. of the pupil to whom subsection 48(6) of the Act applies or the A.D.E. of the pupil whose fee is receivable from another board, from Canada or from a band, council of a band or education authority, as the case may be, by the sum of,

(i) the amount determined under clause (a), and

(ii) the P.A.C. for such pupil.

(2) Subclause (1)(b)(ii) does not apply to a board that is appointed under section 70 of the Act.

(3) The fee in respect of a pupil referred to in subsection (1) who is enrolled in a Native language program and whose fee is receivable from Canada or from a band, council of a band or education authority authorized by the Crown in right of Canada to provide education for Indians may be increased by an amount equal to the portion of the eligible sum for Native as a second language that would be generated for such pupil if the pupil were a resident pupil of the board.

(4) The fee in respect of a pupil referred to in subsection (1) who is enrolled in a high cost program may be increased by multiplying the fee by a factor agreed upon by the board and party from whom the fees are receivable when,

(a) the ratio of the A.D.E. of such pupils registered in a high cost program for whom fees are receivable by the board from such party to the A.D.E. of pupils enrolled in such high cost program conducted by the board,

is greater than,

(b) the ratio of the A.D.E. of such pupils for whom fees are receivable by the board from such party to the A.D.E. of pupils enrolled in schools operated by the board.

(5) If under this section the board that provides the instruction and the other board or party concerned cannot agree upon a factor, the factor shall be determined by three arbitrators.

(6) If the fee is in respect of a pupil for whom the Minister pays the cost of education, the three arbitrators shall be,

(a) one arbitrator appointed by the board that provides the instruction;

(b) one arbitrator appointed by the Minister; and

(c) one arbitrator appointed by the arbitrators appointed under clauses (a) and (b).

(7) In all cases other than a case to which subsection (6) applies, the three arbitrators shall be,

(a) one arbitrator appointed by the board that provides the instruction;

(b) one arbitrator appointed by the board from which or the party from whom the fee is receivable; and

(c) one arbitrator appointed by the Minister.

(8) The decision of the arbitrators or a majority of them is final and binding upon the board that provides the instruction and the other board or party concerned.

Fees Paid To Section 70 Hospital Boards

4. The fee in respect of a pupil enrolled in a school operated by a board that is appointed under section 70 of the Act in a centre for the treatment of cerebral palsy, a crippled children's treatment centre, a hospital or a sanitorium shall be calculated by,

(a) adding to the current cost of operating of the board that provides the instruction, the portion approved by the Minister for grant purposes of the expenditure for such year for the transportation of pupils and deducting from the total thereof the general legislative grants payable to the board for such year, except a grant that is equal to the cost of education;

(b) dividing the amount determined under clause (a) by the sum of the days on which each pupil is enrolled at the school; and

(c) multiplying the amount determined under clause (b) by the number of days for which the pupil whose fee is being calculated is enrolled at the school.

Fees Charged To Parents Residing In Ontario

5.-(1) The fee charged by a board in respect of a pupil whose parent or guardian is resident in Ontario, other than a pupil whose fee is receivable from another board, from Canada or from a band, council of a band or education authority authorized by the Crown in right of Canada to provide education for Indians, shall not exceed the fee referred to in subsection (3) or (4), as the case requires.

(2) Subsection (1) does not apply to a board that is appointed under section 70 of the Act.

(3) The fee in respect of one or more pupils who reside with their parent or guardian in a school section, separate school zone or secondary school district on land that is exempt from taxation for school purposes shall not exceed,

(a) $74 for each month such pupil or pupils are enrolled in an elementary school operated by the board; and

(b) $74 for each month such pupil or pupils are enrolled in a secondary school operated by the board.

(4) In the case of a pupil who is qualified to be a resident pupil of a school section, separate school zone or secondary school district, the fee in respect of the pupil shall not exceed, for each month the pupil is enrolled, the greater of,

(a) $74; and

(b) one-tenth of the sum of,

(i) the quotient obtained by dividing,

(A) the board's estimate of the excess of its O.E. for the year over its R.O.E.,

by,

(B) the A.D.E. of the board for the year that is in respect of resident-internal and resident-external pupils of the board, and

(ii) the P.A.C.

(5) If a pupil is enrolled in a high cost program the amount calculated under subsection (4) may be increased by an amount that does not exceed the additional cost to the board of providing the high cost program to the pupil.

Fees Charged To Parents Not Residing In Ontario

6.-(1) The fee in respect of a pupil whose parent or guardian does not reside in Ontario shall be such fee as the board providing the instruction to the pupil may determine and, except as is provided in subsection (3), shall not exceed the product obtained by multiplying one-tenth of the sum of the quotient determined under clause 3(1)(a) and the P.A.C. for the pupil by the number of months during which the pupil is enrolled in such year in a school operated by the board.

(2) Subsection (1) does not apply to a pupil to whom subsection 48(6) of the Act applies.

(3) The fee in respect of a pupil referred to in subsection (1) who is enrolled in a high cost program shall be determined by multiplying the fee determined under subsection (1) by a factor to be agreed upon between the board that provides the instruction and the party from whom the fees are receivable.

Fees For Programs In Facilities

7.-(1) The fee charged by a board in respect of a pupil who is not qualified to be a resident pupil of the board and for whom an educational program is provided in a hospital or treatment centre shall be such fee as may be agreed upon between the board that provides the program and,

(a) the board of which the pupil is qualified to be a resident pupil; or

(b) if the pupil is not qualified to be a resident pupil of a board, the parent or guardian of the pupil.

(2) Subsection (1) does not apply to a board that provides the educational program if the board,

(a) is appointed under section 70 of the Act; or

(b) receives a grant under section 27 of Ontario Regulation .../91 (General Legislative Grants) with respect to that educational program.

Minister of Education

Dated at Toronto,

this 21st day of

February, 1991.

Calculation of Average Daily Enrolment

Made under the EducationAct
O. Reg. /91

DB-1

REGULATION MADE UNDER THE EDUCATION ACT

CALCULATION OF AVERAGE DAILY ENROLMENT

1. In this Regulation,

"cycle" means the number of school days for which a schedule of classes in a school continues before the schedule is repeated;

"full-time pupil" means a pupil who,

(a) is enrolled in day school other than in junior kindergarten or kindergarten; and

(b) in respect of a cycle, is registered for classroom instruction for an average of 151 minutes or more per school day;

"half-time pupil" means a pupil who,

(a) is enrolled in junior kindergarten or kindergarten; and

(b) in respect of a cycle, is registered for classroom instruction for an average of at least 150 minutes per school day;

"independent study course" means a credit course that is provided to a pupil other than a full-time pupil in whole or, at the option of a board, in part through a non-classroom instructional mode of delivery;

"part-time pupil" means a pupil who is enrolled in day school and is neither a full-time nor a half-time pupil.

2. Day school average daily enrolment for a board for a year is the sum of,

(a) the product of 0.3 and the sum of,

(i) the number of full-time pupils enrolled on the last school day in January and 0.5 times the number of half-time pupils enrolled on that day,

(ii) the quotient obtained by determining, for each part-time pupil enrolled on the last school day in January, the number of minutes for which each pupil is registered for classroom instruction in the cycle that includes that day in a course other than an independent study course and dividing the sum of numbers so determined by the product of 300 and the number of days in the cycle,

(iii) the number of full-time pupils enrolled on the last school day in April and 0.5 times the number of half-time pupils enrolled on that day, and

(iv) the quotient obtained by determining, for each part-time pupil enrolled on the last school day in April, the number of minutes for which each pupil is registered for classroom instruction in the cycle that includes that day in a course other than an independent study course and dividing the sum of the numbers so determined by the product of 300 and the number of days in the cycle;

(b) the product of 0.4 and the sum of,

(i) the number of full-time pupils enrolled on the last school day in September and 0.5 times the number of half-time pupils enrolled on that day, and

(ii) the quotient obtained by determining, for each part-time pupil enrolled on the last school day in September, the number of minutes for which each such pupil is registered for classroom instruction in the cycle that includes that day in a course other than an independent study course and dividing the sum of the numbers so determined by the product of 300 and the number of days in the cycle; and

(c) an amount in respect of each pupil who is enrolled in an independent study course that meets the

criteria established by the Minister for inclusion in the determination of day school enrolment, calculated as follows:

$$\frac{A}{7.5} \times B$$

where,

A = the number of credits or the portion of a credit that may be earned by the pupil upon successful completion of the course,

B = the decimal fraction representing the portion of the total quantity of work required for completion of the course that is completed by the pupil during the periods from January 1 to June 30 and September 1 to December 31 in a year.

3. Continuing education average daily enrolment for a board for a year is the sum of,

(a) an amount in respect of each pupil enrolled in a continuing education class or course established by the board, other than an independent study course, calculated as follows:

$$\frac{A \times B}{300 \times C}$$

where,

A = the number of sessions for which the pupil is enrolled,

B = the number of minutes in each session,

C = the number of school days in the year; and

(b) an amount in respect of each pupil who is enrolled in an independent study course that does not meet the criteria established by the Minister for inclusion in the determination of day school enrolment, calculated as follows:

$$A \times .1134 \times B$$

where,

A = the number of credits or the portion of a credit which may be earned by the pupil upon successful completion of the course,

B = the decimal fraction representing the portion of the total quantity of work required for completion of the course that is completed by the pupil during the year.

4. This Regulation applies in respect of the year 1991 and succeeding years.

5.-(1) Regulation 256 of Revised Regulations of Ontario, 1980 and Ontario Regulations 127/85 and 113/86 are revoked.

(2) Despite the revocation of Ontario Regulation 127/85, that Regulation continues to apply in respect of the years 1985 to 1990.

Minister of Education

Dated at Toronto,

this 21st day of

February, 1991.

Conditions for Extended Funding

Made under the Education Act
O. Reg 102/87

REGULATION MADE UNDER THE EDUCATION ACT

CONDITIONS FOR EXTENDED FUNDING

1. In this Regulation,

"implementation plan" means the plan formulated and filed with the Planning and Implementation Commission under subsection 136t(1) of the Act for the school year referred to in the plan and in respect of which the board has been given notice;

"notice" means notice of the Minister that the Roman Catholic school board is eligible to share in the legislative grants for secondary school purposes,

(a) for the school year set out in the notice, and

(b) in respect of the method and location, if any, set out in the notice, for the provision of instruction in the grade or grades set out in the notice.

2. The following conditions are prescribed for the purposes of subsection 136e(2) of the Act:

1. The Roman Catholic school board shall undertake in accordance with its implementation plan to provide in its schools or pursuant to an agreement with another board the grade or grades set out in the implementation plan.

2. The Roman Catholic school board shall meet the criteria set out in subsection 136v(2) of the Act with respect to the provision of the grade or grades set out in its implementation plan.

Payment Transfer Between Coterminous Boards, 1991

Made under the Education Act
O. Reg /91

REGULATION MADE UNDER THE EDUCATION ACT

PAYMENT TRANSFER BETWEEN COTERMINOUS BOARDS - 1991

1. In this Regulation, "assessment" and "equivalent assessment for a municipality or locality" have the same meaning as in Ontario Regulation .../91 (General Legislative Grants), and "A.E.F. for 1979" has the same meaning as in Ontario Regulation 98/87 (General Legislative Grants).

2.-(1) For the purposes of subsection 136n(2) of the Act, for the year 1991, a Roman Catholic school board, other than the Metropolitan Separate School Board, shall pay to a public board that has substantially the same or part of the same area of jurisdiction as the Roman Catholic school board an amount that is calculated as follows:

$$\text{amount} = \frac{A}{B} \times C \times D \times \frac{E}{F}$$

where

A = the amount requisitioned for secondary school purposes in 1990 by the public board increased by the amount, if any, by which the public board reduced its requisition for secondary school purposes in 1990 as a result of a strike or lockout of employees of the board during the year 1989,

B = the sum of the amounts for secondary school purposes for the municipalities or localities within the jurisdiction of the public board that are determined by dividing the product of 100 and the sum of the assessment for 1990 for the municipality or locality and the equivalent assessment for the municipality or locality for 1990 by the A.E.F. for 1979 for the municipality or locality,

C = 1.04,

D = the sum of the amounts for separate school purposes for the municipalities or localities

within the jurisdiction of both the public board and the Roman Catholic school board that are determined by dividing the product of 100 and the sum of the assessment for 1991 for the municipality or locality and the equivalent assessment for the municipality or locality for 1991 by the A.E.F. for 1979 for the municipality or locality,

E = the number of pupils who are qualified to be resident pupils of the Roman Catholic school board and who on the 30th day of September, 1990 were enrolled in,

(a) a secondary school operated by the public board under clause 136n(1)(a) of the Act, or

(b) a secondary school operated by another public board to which the public board referred to in clause (a) paid fees under clause 136n(1)(b) of the Act,

except for such pupils enrolled in a secondary school of the public board that is transferred with the approval of the Minister to the Roman Catholic school board on the 1st day of January, 1991,

F = the number of pupils who are qualified to be resident pupils of the Roman Catholic school board and who on the 30th day of September, 1990 were enrolled in a secondary school operated by the public board or the Roman Catholic school board and who reside in the area of jurisdiction of the public board,

$\frac{A}{B}$ is calculated to six places of decimal,

$\frac{E}{F}$ is calculated to four places of decimal.

(2) For the purposes of subsection 136n(5) of the Act, for the year 1991, the Metropolitan Separate School Board shall pay to The Metropolitan Toronto School Board an amount calculated in accordance with subsection (1) with necessary modifications.

3. The amount calculated under section 2 shall be paid by the Roman Catholic school board to the public board in the following instalments:

1. 25 per cent of the amount not later than the 31st day of March, 1991.

2. 25 per cent of the amount not later than the 30th day of June, 1991.

3. 25 per cent of the amount not later than the 30th day of September, 1991.

4. 25 per cent of the amount not later than the 15th day of December, 1991.